South Carolina Tax Commission

301 Gervais Street, P.O. Box 125, Columbia, South Carolina 29214

July 1, 1989

To the Honorable Carroll A. Campbell, Governor, the General Assembly and the Taxpayers of South Carolina:

It is with great pride that we submit the 1988-1989 Annual Report on behalf of the 800 employees of the South Carolina Tax Commission who are responsible for the success documented in these pages.

This year has been one of tremendous growth as we sought to improve our revenue collections and taxpayer service, both equally vital to our mission. With the continued support of the Governor and the General Assembly, the Tax Commission has been able to achieve great success in furthering our goals of excellence in tax administration.

This report outlines some of the accomplishments of this agency and provides details on revenue collections. We hope that you find the Annual Report informative and useful.

Sincerely,

S. Hunter Howard, Jr., Chairman

A. Crawford Clarkson, Jr., Commissioner

T.R. McConnell, Commissioner

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MISSION STATEMENT

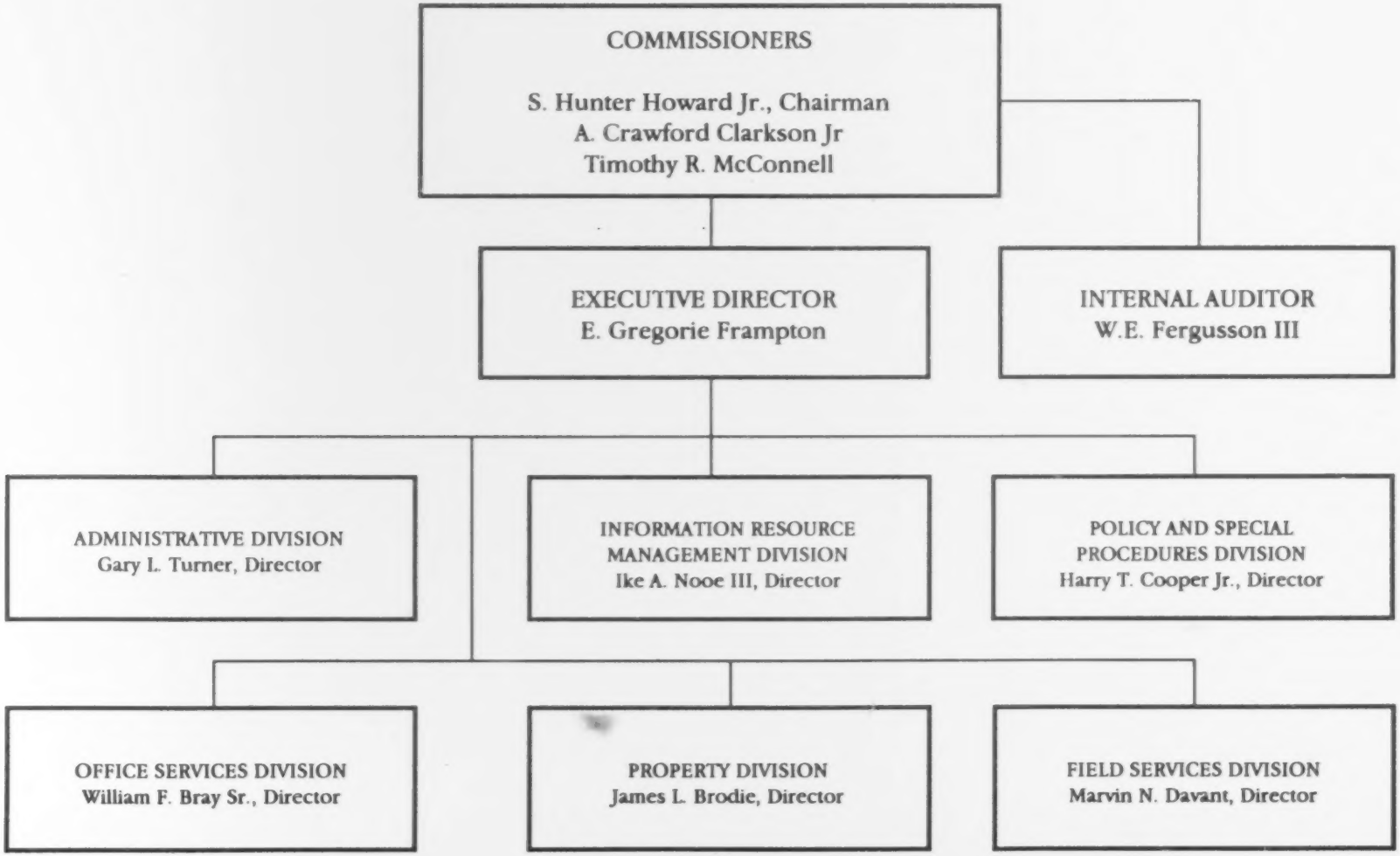
SOUTH CAROLINA TAX COMMISSION

Mission

The mission of the South Carolina Tax Commission is to administer the South Carolina tax laws and to collect taxes due the state in a manner that ensures public confidence in our integrity, effectiveness and fairness. To achieve that mission, we will:

- Encourage and achieve the highest possible degree of voluntary compliance in accordance with the tax law and regulations;
- Recruit, develop and retain a competent staff;
- Assist and advise local government and increase taxpayer awareness and knowledge;
- Maintain a timely and effective information system utilizing state-of-the-art technology;
- Increase effective use of audit and enforcement techniques;
- Continually search for and implement new, more efficient and effective ways of accomplishing our Mission.

SOUTH CAROLINA TAX COMMISSION



RESPONSIBILITIES OF THE DIVISIONS OF THE SOUTH CAROLINA TAX COMMISSION

EXECUTIVE

Internal Audit Section

- Performs financial and operational audits of Tax Commission divisions and departments at appropriate intervals.
- Performs other special reviews and investigations at the request of the commissioners and management
- Performs continuous review of electronic data processing activities and operations

Personnel Section

- Maintains employee personnel files
- Processes all employee transactions
- Maintains employee annual and sick leave
- Recruits qualified employees
- Maintains effective working relationships among employees
- Manages the Equal Employment Opportunity/ Affirmative Action plan of the agency

Staff Development and Training Section

- Conducts training and staff development sessions for employees
- Develops and maintains personnel policies and procedures
- Conducts classification studies on employees
- Develops, monitors and maintains training plans and materials
- Develops and implements the wellness program for the agency
- Monitors continuing professional education and continuing management education requirements for agency personnel
- Develops and implements specific training needs, as required

ADMINISTRATIVE DIVISION

Accounting Section

- Records tax revenue
- Reviews data and analyzes significant changes in tax revenue
- Prepares daily and monthly revenue reports
- Reconciles agency and state records
- Reviews invoices and processes payments on accounts payable
- Prepares payroll and travel reports
- Develops and monitors agency budget
- Maintains agency risk-management program

Public Information Section

- Develops and manages tax education programs
- Maintains working relationships with the news media
- Coordinates tax workshops
- Publishes the *Revenews* and *The Tax Commission Times* newsletters
- Publishes informational tax brochures for distribution to the public
- Coordinates the Speakers Bureau
- Coordinates free income tax assistance programs
- Publishes manuals and other guides to assist taxpayers in meeting requirements of tax laws

Research Section

- Assists municipalities with gross sales information
- Assists State Development Board with recruitment of industry into the state
- Assists legislature, governor and support groups
- Prepares monthly office and field collection reports
- Maintains organizational charts for agency

- Prepares research studies
- Determines fiscal impact of proposed legislation
- Monitors proposed legislation
- Monitors and projects revenue collections
- Drafts tax legislation
- Drafts and files regulations and conducts hearings on proposed regulations

Service Section

- Manages and maintains all mail services of the agency
- Processes tax returns
- Verifies returns and accompanying checks
- Prepares revenue deposits and maintains records
- Manages supply services
- Maintains agency inventory of supplies and equipment
- Conducts procurement functions of agency

FIELD SERVICES DIVISION

Audit Section

- Performs field audits of all taxes to determine correct tax liabilities
- Conducts examinations to determine compliance with state tax laws
- Provides taxpayer assistance in filing forms, answering questions and supplying forms

Revenue Section

- Collects delinquent taxes owed the state
- Manages the telecollection office
- Advises taxpayers of delinquent taxes
- Enforces tax laws when delinquent taxes remain unpaid

INFORMATION RESOURCE MANAGEMENT DIVISION

- Performs the major data processing functions of the agency by maintaining taxpayer transactions affecting the collections of taxes
- Maintains master files and delinquent control notifications
- Computer audits sales and individual income tax returns
- Prepares statistical and accounting reports
- Balances refunds
- Performs functions for key entry data, computer operations and programming
- Maintains security of data processing records
- Manages the print shop, microfilm and records management and forms design
- Provides microcomputer support for the agency
- Coordinates tax technology direction of the agency

OFFICE SERVICES DIVISION

Abandoned Property Section

- Administers Disposition of Unclaimed Property Act
- Receives unclaimed funds and stock
- Pre-audits and issues assessments and refunds
- Locates owners of unclaimed funds
- Conducts audits and audit selection

Administrative Support Section

- Performs research to clear sales, use and accommodations tax delinquent accounts
- Handles checks returned by the bank unpaid
- Handles correspondence relative to delinquents, assessments, warrants, 10-day notices and orders of revocation
- Prepares and processes money on adjustments to assessments and warrants
- Reviews and controls accounts for 10-day notices and orders of revocation

Corporate Income Section

- Conducts office audits of returns filed by corporations, banks and savings and loan associations
- Conducts compliance and administration dissolution programs
- Provides taxpayer assistance and problem resolution
- Serves as liaison with other state agencies
- Administers four taxes and assessments

Estate and Gift Tax Section

- Receives and processes estate and gift tax returns
- Pre-audits and issues assessments and refunds
- Conducts office audits of estate and gift tax returns and audit selection for Field Services Division
- Provides taxpayer assistance
- Serves as liaison with the Internal Revenue Service, probate courts and Court Administration
- Issues estate tax closing letters

Individual Income Office Audit Section

- Conducts office audits of individual income tax returns
- Conducts compliance programs
- Provides taxpayer assistance
- Issues assessments and refunds
- Processes error corrections

License and Registration Section

- Registers taxpayers for taxes
- Issues licenses through the registration process
- Assigns identification numbers to taxpayer accounts
- Manages tax files by adding or deleting accounts and making updates to name, address, etc.

Office Audit Section

- Administers 15 taxes
- Conducts office audits of tax returns
- Issues notices for overpayment and underpayment of taxes audited
- Reviews claims for refunds and credits

Processing Section

- Reviews individual income tax returns for errors
- Processes returns by coding and sending through data
- Makes assessments or issues refunds on returns uncleared through computer error system

Records Section

- Provides for storage, maintenance and disposition of tax returns and related documents

Research and Review Section

- Provides technical assistance to other divisions and taxpayers
- Monitors application of tax laws
- Analyzes and prepares impact statements on tax legislation
- Coordinates federal tape match programs

Revenue Agent Reports (RAR) Section

- Conducts audits of income tax returns based on information provided by the Internal Revenue Service
- Provides security of RARs and information received from the IRS
- Administers the CP2000 RAR federal matching program
- Administers partnership and fiduciary programs
- Handles correspondence and conferences relative to RAR adjustments

Service Section

- Coordinates transfer of refunds for the debt match program
- Handles refund inquiries
- Maintains returned refund checks
- Matches correspondence and payments with outstanding files
- Prepares assessments for the receivables system
- Analyzes and verifies data on tax returns

Special Projects Section

- Identifies nonfilers of tax returns and underreporting of income tax through the federal magnetic tape match programs
- Identifies areas of potential revenue for audit staff

Withholding Section

- Administers withholding laws pertaining to filing requirements
- Audits withholding records
- Issues refunds and credits
- Provides taxpayer assistance
- Controls contract and rental bonds

POLICY AND SPECIAL PROCEDURES DIVISION

Tax Policy and Appeals Department

- Works with the legislature through the Tax Study Commission to recodify Title 12 of the *Code of Laws of South Carolina*
- Drafts legislative proposals and comments on proposed tax legislation
- Drafts policy documents in response to technical questions
- Drafts information letters and other tax-related documents
- Makes recommendations concerning tax regulations
- Disseminates policy documents
- Develops procedures for operating the appeals process within the agency
- Develops cooperative agreements with other state revenue departments
- Assists in providing technical training and assistance to the agency's operating divisions, local officials and others as needed

Criminal Investigations Department

- Identifies and investigates tax evasion cases

PROPERTY DIVISION

- Appraises and assesses real and personal property owned by or leased to manufacturers, utilities, railroads, pipelines and water companies
- Appraises and assesses personal property of merchants
- Oversees county reassessment programs
- Makes annual sales appraisal ratio studies in all counties
- Makes annual sales appraisal ratio studies in all school districts to be used in computing the Index of Taxpaying Ability
- Computes the Index of Taxpaying Ability for all school districts within the state
- Determines eligibility of property for tax exemption
- Publishes Agricultural Use Value Manual to be used by counties in determining value of agricultural property
- Publishes a Vehicle Guide Manual that is used by county auditors to estimate the assessment for cars, trucks, boats, airplanes and other types of vehicles

ACCOMPLISHMENTS OF THE SOUTH CAROLINA TAX COMMISSION 1988 - 1989

The Tax Commission's Executive Director Greg Frampton once said that a strategic plan was a "living document." That statement was proven true during this fiscal year. Our strategic plan was first implemented during the prior fiscal year and since that initiation has taken on a character of its own. It has, indeed, become a "living document" which has helped shape the Tax Commission of today, but more importantly, laid the groundwork for the Tax Commission of tomorrow. Our accomplishments are outlined in the priorities established by the strategic plan: employee development, taxpayer relations, technology, voluntary compliance and organizational development.

EMPLOYEE DEVELOPMENT

Well-informed and well-trained employees are our strongest tool in the efforts to increase voluntary compliance. The Tax Commission placed continued emphasis on training employees for the purpose of providing better service to the taxpayers of this state.

Highlights

- The Tax Commission continues to excel at equal opportunity standards, hiring 156 minority employees during this year.
- Employees attended 24,309 hours in technical and professional training. This represents a 59 percent increase in training hours over the prior fiscal year.
- Employees themselves developed extensive training materials to be used in all major taxes.
- The Tax Commission has developed career ladders for all professional positions and is examining ladders for all positions. We are one of the few state agencies which have established career ladders.
- A wellness program has been developed to improve the health and quality of life of our employees. The Tax Commission is the first state agency to hire a graduate assistant to develop a wellness program.
- Programs were enhanced to recognize employees for personal and professional development.

TAXPAYER RELATIONS

Our service to the taxpayers of South Carolina is reflected in the level of voluntary compliance enjoyed by this agency. We believe that by providing taxpayers with clear, understandable forms and instructions and by offering programs to explain tax procedures, we can further improve voluntary compliance in this state. Taxpayer service will continue to be our primary objective.

Highlights

- The legislature approved the "Taxpayers' Bill of Rights," a comprehensive document outlining the rights and responsibilities of South Carolina's taxpaying public.
- Presentations were made to 108 organizations, associations and taxpayer groups throughout the state, offering information on the tax laws and procedures.
- A high school educational program was developed to provide young adults with the skills they will need to meet their tax obligations.
- Tax Talk, a cooperative tax education partnership of the Tax Commission, the Internal Revenue Service and the South Carolina Association of Certified Public Accountants, was expanded to focus on small business owners, providing them with the tax information and advice they need for successful business operations. More than 250 small business owners attended the workshops this year.
- More than 1 million taxpayers received assistance by telephone and walk-in service at our nine offices.

- Through our One-Stop Taxpayer Assistance Center, an exchange program with the Internal Revenue Service, about 31,692 taxpayers were served at the Tax Commission site alone.
- Six brochures were published to explain tax laws in clear, easily understandable language.
- The Forms and Publications Review Committee composed of tax practitioners, business owners and other taxpayers reviewed the state income tax forms and made suggestions for improvement which were used in the development of the 1988 tax forms.

TECHNOLOGY

Automation has provided the Tax Commission with effective taxpayer assistance and efficient enforcement programs. With the rapid growth enjoyed by our state, the role of technology in tax administration continues to be one of our key strategic operations.

Highlights

- Optical scanning equipment was installed, increasing the speed with which tax returns could be processed.
- Through the South Carolina Automated Tax System (SCATS), the individual income tax module, general ledger module and the deposit segment of the taxpayer accounting module were implemented during this fiscal year.
- The debt-offset program was installed, allowing the Tax Commission to match taxpayer refunds with their debts to state agencies. More than $3 million in bad debts was collected for 43 participating colleges and state agencies.
- The federal electronic filing system was implemented and tested with Tax Commission employees, with 185 employees participating.
- A desktop publishing unit was developed in the End User Services Center.
- A long range technology plan was developed for the agency.
- The agency made great progress in prioritizing audit selection through the development of an audit selection algorithm to be used by auditors.

VOLUNTARY COMPLIANCE

Increasing voluntary compliance is the primary goal of the South Carolina Tax Commission. Our state operates on a system which trusts people to pay their fair share of taxes for the services they receive. Increased voluntary compliance ultimately provides for the collection of the most tax dollars at the least cost to the public.

Highlights

- The Tax Commission completed its second consecutive year of exceeding $100 million in enforced collections. Collections have exceeded Fiscal Years 1985-1989 committed revenue by $11.9 million or 34.5 percent.
- The agency completed 3,434 field audits.
- The Tax Commission joined with the Internal Revenue Service to create the first federal/state Quality Assurance Team.
- The Criminal Investigation Department assisted with the investigation of the Horry County Auditor's Office, resulting in 28 convictions for tax crimes.
- The Tax Commission joined 11 other Southeastern states in signing the Sales and Use Tax Exchange Agreement to provide for the exchange of information between the states to ensure compliance of sales and use tax laws. The SEATA Exchange Agreement is the largest tax compliance compact in the nation.
- A manual outlining appeals procedures for property taxes was developed and distributed to members of county Boards of Appeals, the Appeals Tax Board and all county auditors and assessors.

ORGANIZATIONAL DEVELOPMENT

The Tax Commission is committed to strengthening the development of the organization. This objective is accomplished by developing an effective management team to lead the organization in structure development and strategic planning, using maximum employee participation and communication.

Highlights

- The Tax Commission conducted recruitment programs at eight South Carolina colleges during the year to attract young graduates as future employees.
- A Quality Improvement Program has been evalu-

ated for the Tax Commission and all initial planning steps were made for implementation.

- The State Accounting Budgetary and Reporting System (SABAR) was made fully operations and has improved programmatic cost analysis and projections.
- The Tax Commission coordinated and hosted the annual conference of the Southeastern Association of Tax Administrators. The conference was attended by approximately 800 people representing tax departments of the Southeastern states and the Internal Revenue Service.
- The Tax Commission received the IRS Commissioner's Award in recognition and appreciation for outstanding significant volunteer service in the public interest.

Taxes Administered by the S.C. Tax Commission

Type of Tax	Year Enacted	Measure	Rate	Revenue Distribution
Accommodations	1984	Transient accommodations, 5% sales tax plus accommodations tax	2%	Returned to local governments to promote tourism.
Admissions	1923	Entrance fee to places of amusement	4%	• First $3.5 million - General Fund • Collected from fishing piers - Department of Wildlife and Marine Resources • Remainder - Department of Parks, Recreation and Tourism
Aircraft	1976	State property tax on aircraft of airlines	9.5% of fair market value multiplied by average millage	General Fund
Alcoholic Liquors	1935	Per 8 ounces alcohol: Mini-bottle Standard Case (Wholesaers) Standard Case (Retailers) Standard Case (Wholesalers Additional) Surtax	$.17 $.25 $1.81 $2.99 $.56 9%	• 60% - General Fund • 20% - Counties based on population • 20% - Municipalities based on population
Bank	1937	Entire Net Income	4.5%	• 10% - General Fund • 60% - County where collected • 30% - Municipality where collected
Beer and Wine	1933	*Beer:* Per Ounce *Wine:* U.S. Sized Containers —Per 8 oz. (not exceeding one gallon) —Per gallon	$.006 $.06 $.90	*Beer:* • 1/6 plus 75% of remaining 5/6- General Fund • 7% of remaining 5/6 - Counties based on population • 18% of remaining 5/6 - municipalities based on population

Type of Tax	Year Enacted	Measure	Rate	Revenue Distribution
		—Additional tax per 8 oz.	$.012	*Wine:*
		—Additional tax per gallon	$.18	• 75% - General Fund
		Metric Sizes		• 7% - Counties based on population
		—Per Liter	$.2535	• 18% - Municipalities based on population
		—Additional tax per liter	$.0507	
Bingo	1982	License issued to charitable organization annually based on value of prizes		• First $3.5 million - General Fund • 75% of remainder - Department of Parks, Recreation and Tourism • 25% of remainder - Council on Aging
		License:		
		—Class AA	$4,000	
		—Class B	$1,000	
		—Class C	No Cost	
		—Class D (10 days or less)	$100	
		—Class D (more than 10 days)	$200	
		—Class E	$500	
		—Promoter	$1,000	
		Admissions:		
		—Class AA (per player)	$8	
		—Class B (per player)	$2	
		—Class C	No Cost	
		—Class D	4%	
		—Class E	4%	
Business License	1923	• Little Cigars (per 8)	$.02	General Fund
		• Certain Cigars (per 1,000)	$11.00	
		• More Expensive Cigars (per 1,000)	$20.00	
		• Cigarettes (pack of 20)	$.07	
		• Snuff and Chewing Tobacco (Manufacturers Price)	5%	
		• Smoking Tobacco (Manufacturers Price)	36%	
Casual Excise	1982	Transfer of tangible personal property between individuals	5%	• 80% - Department of Education • 20% - Education Improvement Act

Type of Tax	Year Enacted	Measure	Rate	Revenue Distribution
Coin-Operated Devices	1939	Owner/Operator License—Highest fee of type machine	$25, $100, $1,000	General Fund
		Licenses for Machines:		
		—Type I	$25	
		—Type II	$100	
		—Type III	$600	
		—Billiard Tables	$25	
Commercial Nuclear Waste	1983	Per cubic foot of radioactive waste disposed in South Carolina	$6	General Fund
Corporate Income	1922	Entire net income of domestic and foreign corporations		• 92.5% - General Fund • 7.25% - Counties based on population
		• Tax years beginning in 1988	5.5%	• 0.25% - Municipalities based on population
		• Tax years beginning in 1989	5.0%	
Corporate Licene Fee	1922	• For each $1,000 total paid in capital and paid in surplus	$1	General Fund
		• Annual License Fee	$15	
Documentary Stamp	1923	Conveyances of Realty (per $500 value)	$1.10	General Fund
Electric Power	1931	Per kilowatt hour of electric power manufactured, generated or imported for sale	$.0005	General Fund
Estate	1922	*Transfer of Taxable Estates:* After exemption, tax is based on taxable value of estate		General Fund
		Not over $40,000	6%	
		$40,000 - $100,000	2,400 plus 7% of excess of $40,000	
		Over $100,000	$6,600 plus 8% of excess of $100,000	

Type of Tax	Year Enacted	Measure	Rate	Revenue Distribution
Forest Renewal	1981	*Primary forest products harvested in South Carolina*		Forest Renewal Fund
		—Per 1,000 board feet of softwood	$.50	
		—Per 1,000 board feet of hardwood	$.25	
		—Per cord of softwood	$.20	
		—Per cord of hardwood	$.07	
Gift Tax	1968	Transfer of property by gift, based on taxable amount of gift:		General Fund
		Not over $40,000	6%	
		$40,000 - $100,000	$2,400 plus 8% of excess of $40,000	
		Over $100,000	$6,600 plus 8% of excess of $100,000	
Highway Use	1956	• Registration and identification for each motor carrier vehicle:		Department of Highways and Public Transportation
		—Intrastate	$4	
		—Interstate	$4	
		• Motor carrier operating vehicles not licensed in South Carolina (per power unit)	$3	
		• Temporary permit for motor carrier vehicle	$15	
Individual Income	1927	Entire net income of residents of South Carolina and income earned in South Carolina by nonresidents having a business in South Carolina or from sale, rental or income propety in South Carolina		• 92.5% - General Fund • 7.25% - Counties based on population • 0.25% - Municipalities based on population
		Rate is based on federal taxable income:		

Type of Tax	Year Enacted	Measure	Rate	Revenue Distribution
		0 - $4,000	3%	
		$4,000 - $6,000	$40 plus 4% of excess of $4,000	
		$6,000 - $8,000	$100 plus 5% of excess of $6,000	
		$8,000 - $10,000	$180 plus 6% of excess of $8,000	
		Over $10,000	$280 plus 7% of excess of $10,000	
Motor Fuels	1922	• Per gallon of gasoline • Per gallon of ethanol blends	$.16 $.07	• 12.34 cents of each gallon - Department of Highways and Public Transportation • 2.66 cents - Retired bonds • 1 cent - Counties based on number of registered vehicles
Motor Vehicle License	1951	*Annual license tax on motor vehicles operated on South Carolin highway system:*		Department of Highways and Public Transportation
		—Passenger Cars	$12	
		—Motorcycles	$5	
		—Motor-driven Cycles	$5	
		—Trailers, Semi-trailers, Pole Trailers	$10	
		—House Trailers	$6	
		—Camper Trailers	$5	
		—Commercial trucks not over 4,000 lbs.	$15	
		—Commercial trucks up to 80,000 lbs.	$800	
		—Buses	$200	
Private Car Lines	1976	Assessed value of car lines	Average state millage rate	General Fund

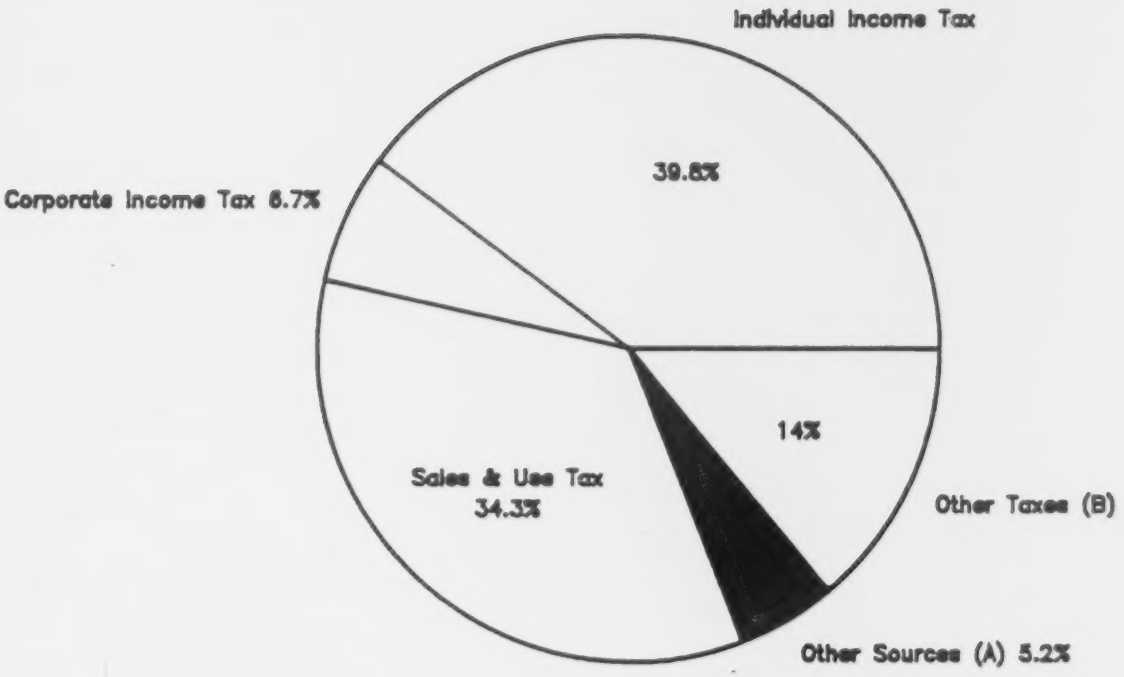
Type of Tax	Year Enacted	Measure	Rate	Revenue Distribution
Property	1915	Assessed value of real and personal property (tax administered by Tax Commission and local governments, collected by local governments)	Millage rate set by local government	Local governments where collected
Retail License	1928	License required of every person who engages in business as a retailer. *Licenses:* —Permanent License —Temporary 30-Day License —Artists and Craftsman License	 $50 $40 $20	General Fund
Sales	1951	Gross proceeds of all retail sales, leases and rentals of tangible personal property in South Carolina unless specifically exempt	5%	• 80% - Department of Education to fund the Education Finance Act • 20% - Education Improvement Act
Savings and Loan Association	1957	Entire net income of savings and loan associations in South Carolina except for income specifically exempt	6%	General Fund
Soft Drinks	1925	• Soda Fountain Syrups (gallon) • Simple Syrups (per gallon) • Concentrates, Powders, Bases (per finished gallon) • Bottled Soft Drinks (per gross of 1 cent units)	$.95 $.95 $.16 $1.22	General Fund
Special Fuels	1941	• Diesel and LP Gas (per gallon)	$.16	Department of Highways and Public Transportation
Use	1951	Gross proceeds of tangible personal property purchased outside South Carolina for storage, use or consumption in South Carolina	5%	• 80% - Department of Education to fund the Education Finance Act • 20% - Education Improvement Act

TABLE NO. 1 - SOUTH CAROLINA TAX COMMISSION
COMPARATIVE REVENUE STATEMENT (NET)

	Fiscal Year Ending June 30, 1989	Fiscal Year Ending June 30, 1988
GENERAL FUND REVENUE COLLECTIONS		
Admissions Tax	$ 3,506,436.65	$ 3,566,781.13
Aircraft Tax	1,934,016.26	1,356,244.42
Alcoholic Liquors Tax	42,757,219.47	42,805,265.95
Bank Tax	8,314,411.34	7,674,470.32
Beer and Wine Tax	67,095,273.47	64,329,489.65
Bingo Tax	2,601,634.36	3,500,000.00
Business License Tax	30,522,856.26	30,609,705.37
Casual Excise Tax	8,655,481.17	8,467,684.92
Coin Operated Devices Tax	14,899,294.07	7,818,230.33
Commercial Nuclear Waste Tax	5,638,854.36	5,303,745.14
Corporation License Tax	29,479,214.24	29,221,103.32
Dept. Revenue - Unclaimed Property D&I	55,947.08	3,738.31
Documentary Tax	11,858,680.42	11,506,437.54
Domestic Insurance Tax	(6,355.00)	6,345.78
Electric Power Tax	15,242,955.28	19,617,401.54
Estate Tax	32,079,497.84	31,842,015.87
Gasoline Tax - Counties	17,606,237.08	17,162,393.26
Gift Tax	3,906,853.05	4,148,019.77
Income Tax - Corporation	211,184,748.84	196,194,937.27
Income Tax - Individual	1,247,867,044.19	1,142,193,372.97
Motor Transport Fees	2,001,547.35	1,900,494.87
Private Car Lines Tax	1,239,257.29	1,124,160.20
Retailers License Tax	1,003,844.98	927,710.82
Sales and Use Tax	1,076,825,860.51	998,491,171.36
Savings and Loan Associations Tax	855,662.08	113,683.05
Soft and Bottled Drinks Tax	19,663,753.92	19,567,674.29
Unclaimed Property Fund	6,193,017.42	4,871,897.47
TOTAL GENERAL FUND REVENUE	$2,862,983,243.98	$2,654,324,174.82
Accommodations Tax	$ 14,672,586.19	$ 13,713,984.00
Admissions Tax - Wildlife Resources	13,468.71	10,272.51
Admissions Tax - Parks, Recreation & Tourism	4,933,886.97	4,076,302.55
Bingo Tax - Aging Commission	667,862.71	301,924.06
Bingo Tax - PRT	2,003,589.02	905,772.19
Casual Excise Tax - Highway Dept	1,589,611.99	1,360,825.54
Documentary - Heritage Land Trust	2,635,220.82	2,105,936.97
Education Improvement Fund	271,715,051.96	250,586,510.06
Estate Tax - Probate Judges	254,327.23	256,483.19
Forest Renewal Tax	573,374.45	336,511.06
Gasoline Tax - Highway Department	261,635,022.86	242,624,618.84
Gasoline Tax - Wildlife Resources	1,023,040.46	1,010,103.13
Highway Use Tax - Highway Department	3,737,064.92	3,273,069.98
Indigent Care Fund	892,368.89	0.00
Registration Fees - Highway Department	832,598.00	828,577.31
Special Fuel - Highway Department	44,442,617.33	41,981,158.61
TOTAL ALLOCATED FUNDS	$ 611,621,692.51	$ 563,181,555.16

SOUTH CAROLINA TAX DOLLAR
FISCAL YEAR 1988-1989

REVENUE

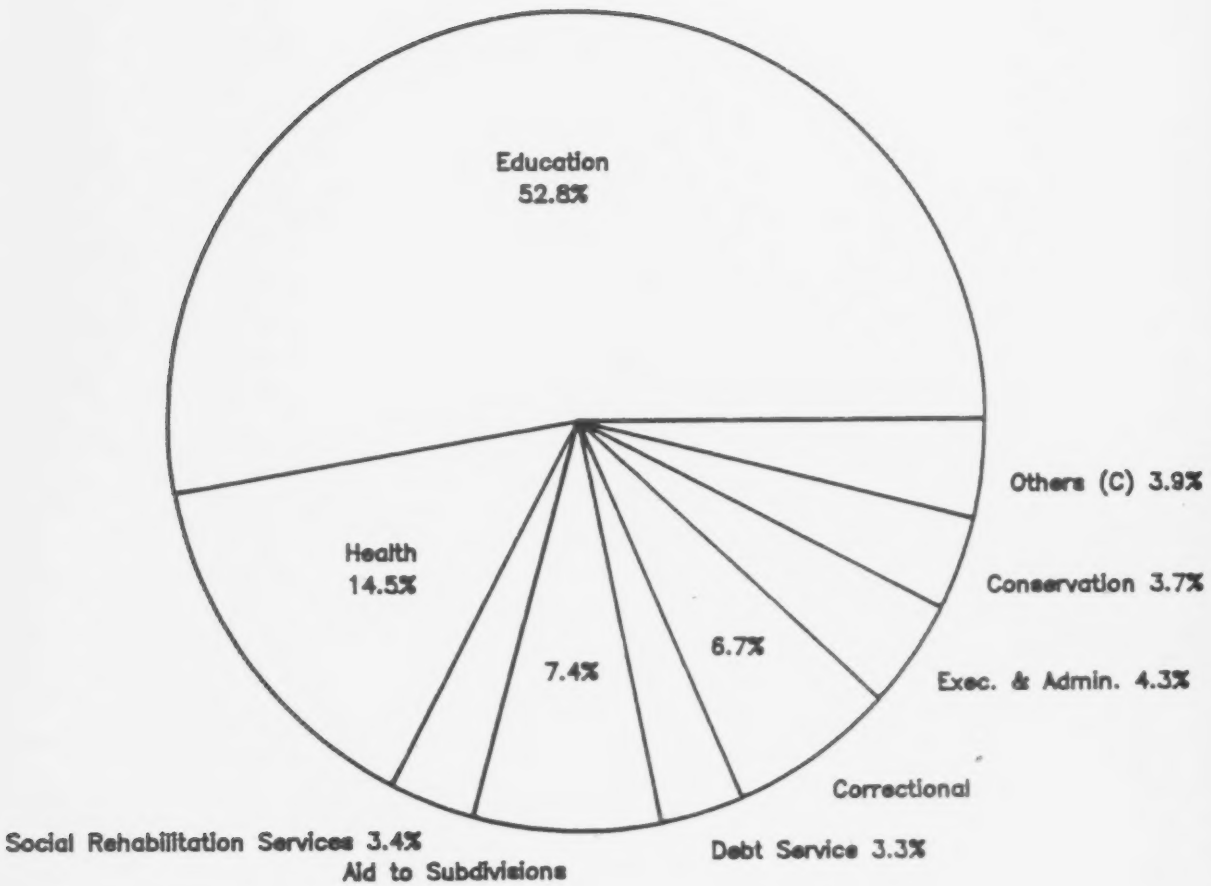


Unshaded Areas - Collected by Tax Commission

OTHER SOURCES (A)		OTHER TAXES (B)	
Debt Service Transfer	.20%	Alcoholic Liquors Tax	1.52%
Earned on Investments	2.09%	Beer & Wine Tax	2.28%
Departmental Revenue	1.16%	Business License Tax	.97%
Indirect Cost Recoveries	.52%	Corporate License Tax	.94%
Miscellaneous Sources	.82%	Estate Tax	1.02%
Radioactive Waste	.21%	Insurance Tax	2.77%
Unclaimed Property Fund	.20%	Miscellaneous Taxes	4.50%
TOTAL	5.20%	TOTAL	14.00%

SOUTH CAROLINA TAX DOLLAR
FISCAL YEAR 1988-1989

EXPENSE



OTHERS (C)

Judicial	.78%
Legislative	.81%
Regulatory	2.20%
Transportation	.08%
Miscellaneous	.04%
TOTAL	3.91%

TABLE NO. 2 - EXPENSES OF THE SOUTH CAROLINA TAX COMMISSION
FROM JULY 1, 1988, THROUGH JUNE 30, 1989

	Adjusted Appropriation July 1, 1988 Through June 30, 1989	Expenditures July 1, 1988 Through June 30, 1989	Unexpended Balance
Contractual Services	$3,254,318.00	$3,241,880.00	$12,438.00
Employer Contributions	$3,795,544.00	$3,795,526.00	$18.00
Equipment	$1,061,295.00	$1,045,482.00	$15,813.00
Fixed Charges	$2,189,625.00	$2,169,190.00	$20,435.00
Miscellaneous	$2,153.00	$1,670.00	$483.00
Personal Service	$19,765,233.00	$19,716,172.00	$49,061.00
Purchase of Evidence	$5,800.00	$2,402.00	$3,398.00
Revenue Tax Stamps	$269,800.00	$247,755.00	$22,045.00
Supplies	$2,499,078.00	$2,429,440.00	$69,638.00
Travel	$1,098,333.00	$1,092,022.00	$6,311.00
TOTAL	$33,941,179.00	$33,741,539.00	$199,640.00

For the fiscal year ending June 30, 1989, the collection cost of the Tax Commission amounted to $.971 per $100.

TABLE NO. 3 - TOTAL GENERAL FUND REVENUE COLLECTIONS

	FY 1984-85	FY 1985-86	FY 1986-87	FY 1987-88	FY 1988-89
Corporate Income	$ 192,150,950	$ 185,014,155	$ 184,889,996	$ 196,194,937	$ 211,184,748
Individual Income	830,813,835	907,284,694	1,008,937,740	1,142,193,372	1,247,867,044
Sales and Use	820,533,592	885,591,396	938,312,571	998,491,171	1,076,825,860
Other Revenue	286,117,934	282,003,622	299,041,586	319,620,735	327,105,591
TOTAL	$2,149,616,311	$2,259,893,867	$2,431,381,893	$2,656,500,215	$2,862,983,243

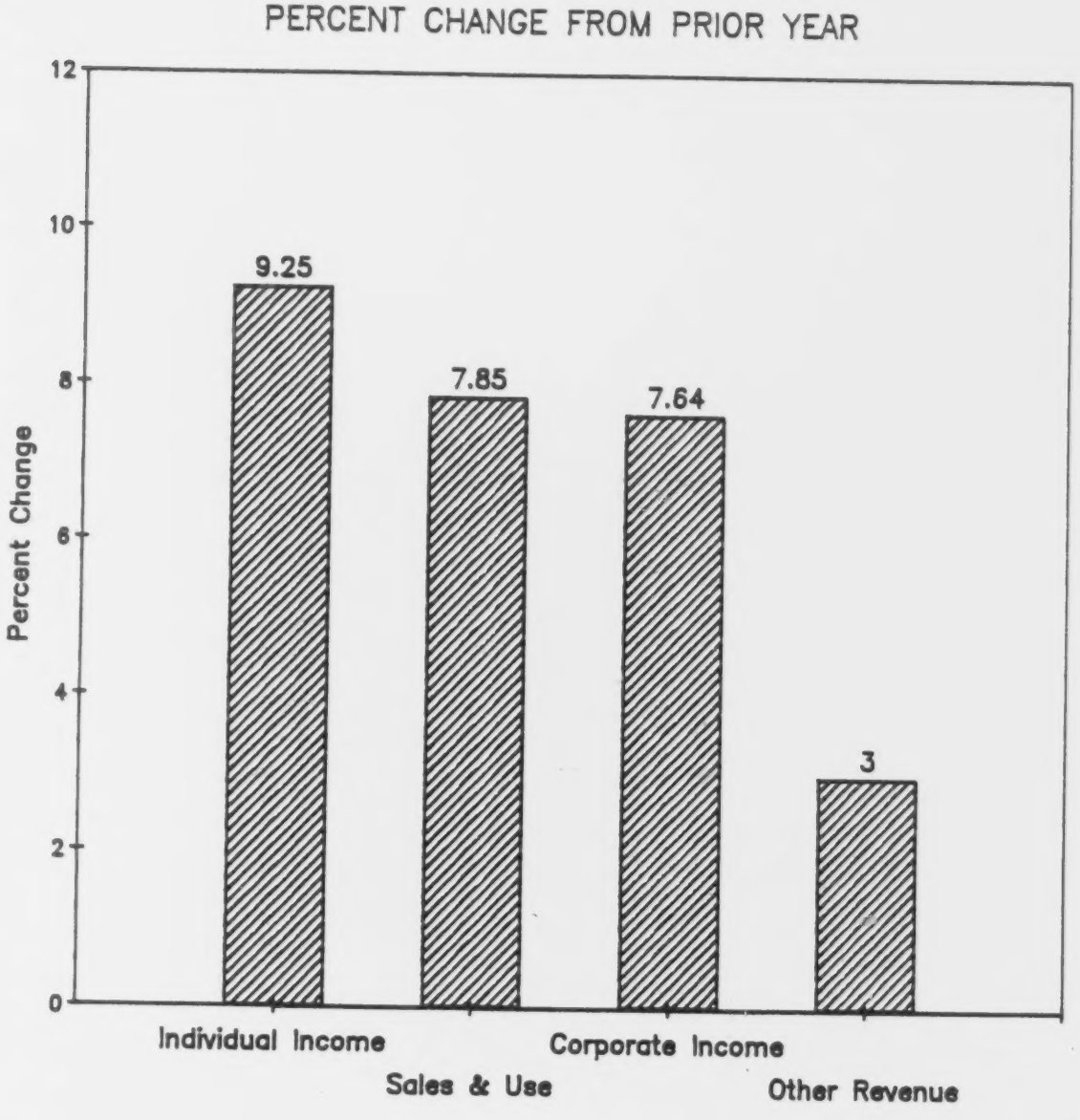
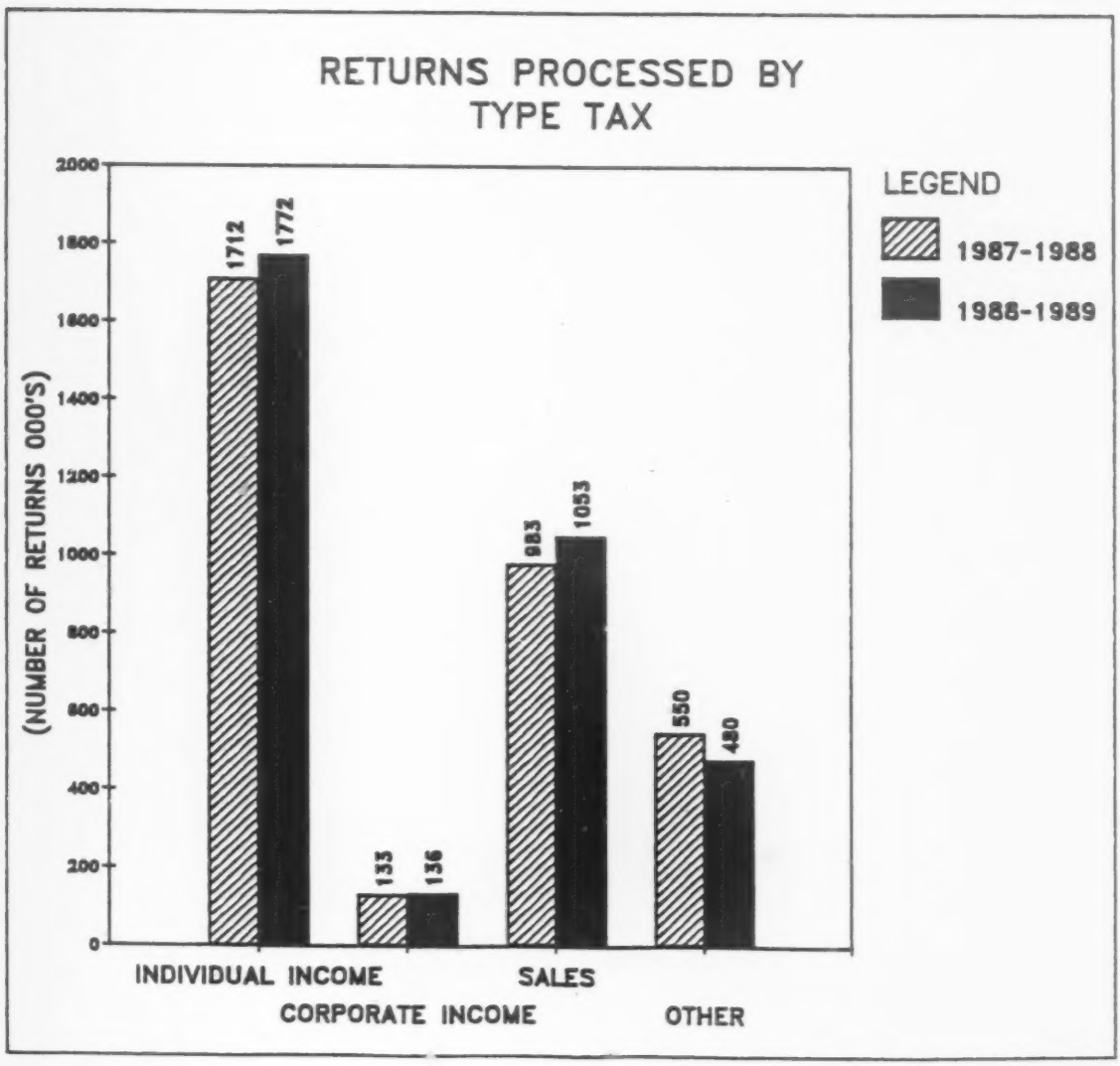


TABLE NO. 4 - RETURNS PROCESSED
BY MAJOR TAX SOURCE 1987-1989

Type Tax Return	1988-1989	1987-1988	Percent Change
Individual Income Tax	1,772,960	1,712,829	3.51%
Corporate Income Tax	136,047	133,444	1.95%
Sales Tax	1,053,272	983,090	7.14%
Other Tax Returns	480,951	550,304	-12.60%
TOTAL	3,443,230	3,379,667	1.88%



ENFORCEMENT COLLECTIONS

For the fiscal year ending June 30, 1989, the total additional tax collected through enforcement in the field amounted to $49,994,756.29. The total additional tax collections for the 1988 fiscal year amounted to $56,305,629.49.

Additional tax collected in the office for the 1989 fiscal year totaled $47,781,935.28 and for the fiscal year ending June 30, 1987, collections amounted to $53,076,320.49.

The decline in enforced collections is reflective of the success of the Tax Commission's voluntary compliance program.

FIELD AND OFFICE
ADDITIONAL TAX COLLECTED
FISCAL YEARS 1988 AND 1989

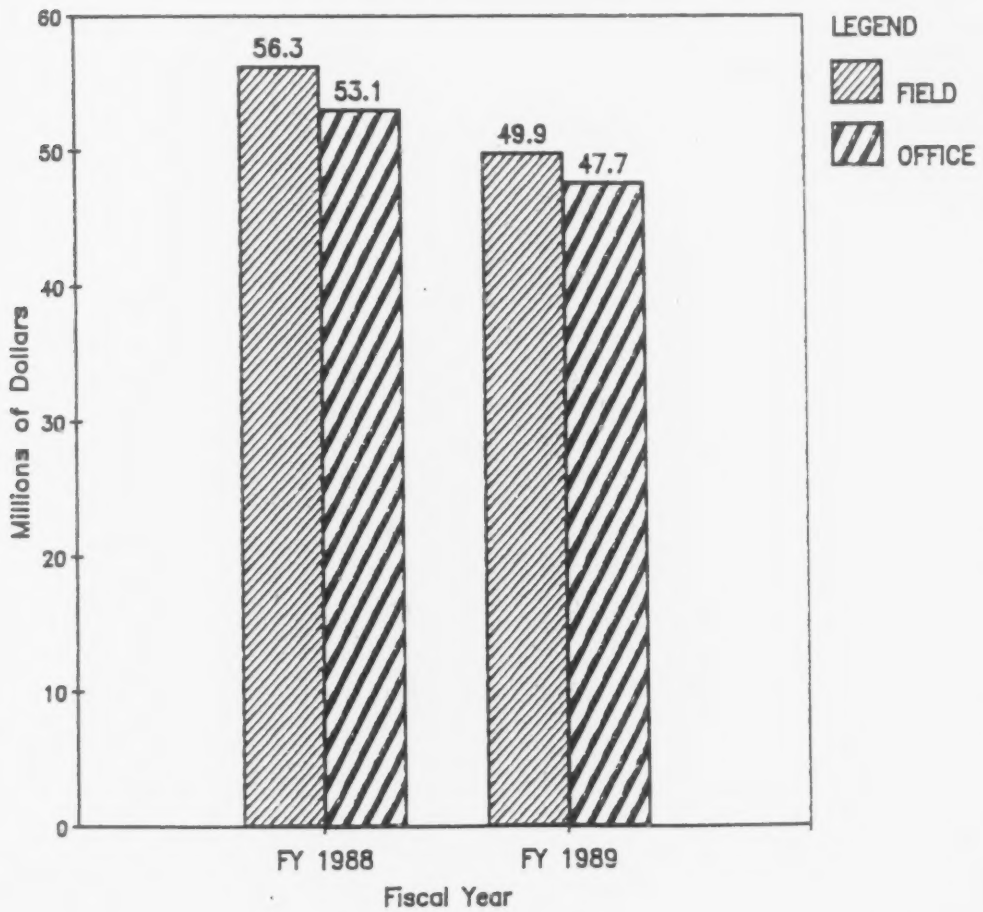


TABLE NO. 5 - ENFORCEMENT COLLECTIONS
TOTAL ADDITIONAL TAX COLLECTED BY TYPE TAX
1988-1989

FIELD

	Type Tax	Number	Amount
I.	Audit Collections		
	Estate and Gift	154	$ 844,592.39
	Income	1,536	10,645,741.92
	License	265	1,751,884.85
	Property	30	0.00
	Sales	1,116	16,055,071.89
	Miscellaneous	6	18,554.09
	Total	3,107	$29,315,845.14
II.	Delinquent Collections		
	Estate and Gift	6	$ 67,139.51
	Income	10,841	3,054,379.63
	License	1,282	804,256.76
	Property	238	0.00
	Sales	39,735	8,720,060.45
	Miscellaneous	1	1,495.00
	Total	52,103	$12,647,331.35
IV.	Other Collections		
	Income	476	$4,343,456.16
	License	1,190	580,834.98
	Sales	715	3,104,906.57
	Miscellaneous	3	2,382.09
	Total	2,384	$8,031,579.80
FIELD SUBTOTAL		57,594	$49,994,756.29

OFFICE

	Type Tax	Number	Amount
I.	Audit Collections		
	Estate and Gift	498	$ 1,078,764.78
	Income	58,418	15,084,187.00
	License	4,546	1,626,702.40
	Sales	15,350	6,530,214.47
	Total	78,812	$24,319,868.65
II.	Delinquent Collections		
	Estate and Gift	168	$ 976,831.29
	Income	1,804	945,043.86
	License	798	70,215.97
	Sales	N/A	10,916,124.68
	Total	2,770	$12,908,215.80
III.	Other Collections		
	Estate & Gift	72	$ 541,799.30
	Income	38,626	9,151,171.65
	License	751	571,843.03
	Sales	213	289,036.85
	Total	39,662	$10,553,850.83
OFFICE SUBTOTAL		121,244	$47,781,935.28
GRAND TOTAL FIELD & OFFICE		178,838	$ 97,776,691.57

SOUTH CAROLINA TAX COMMISSION
ENFORCEMENT COLLECTIONS

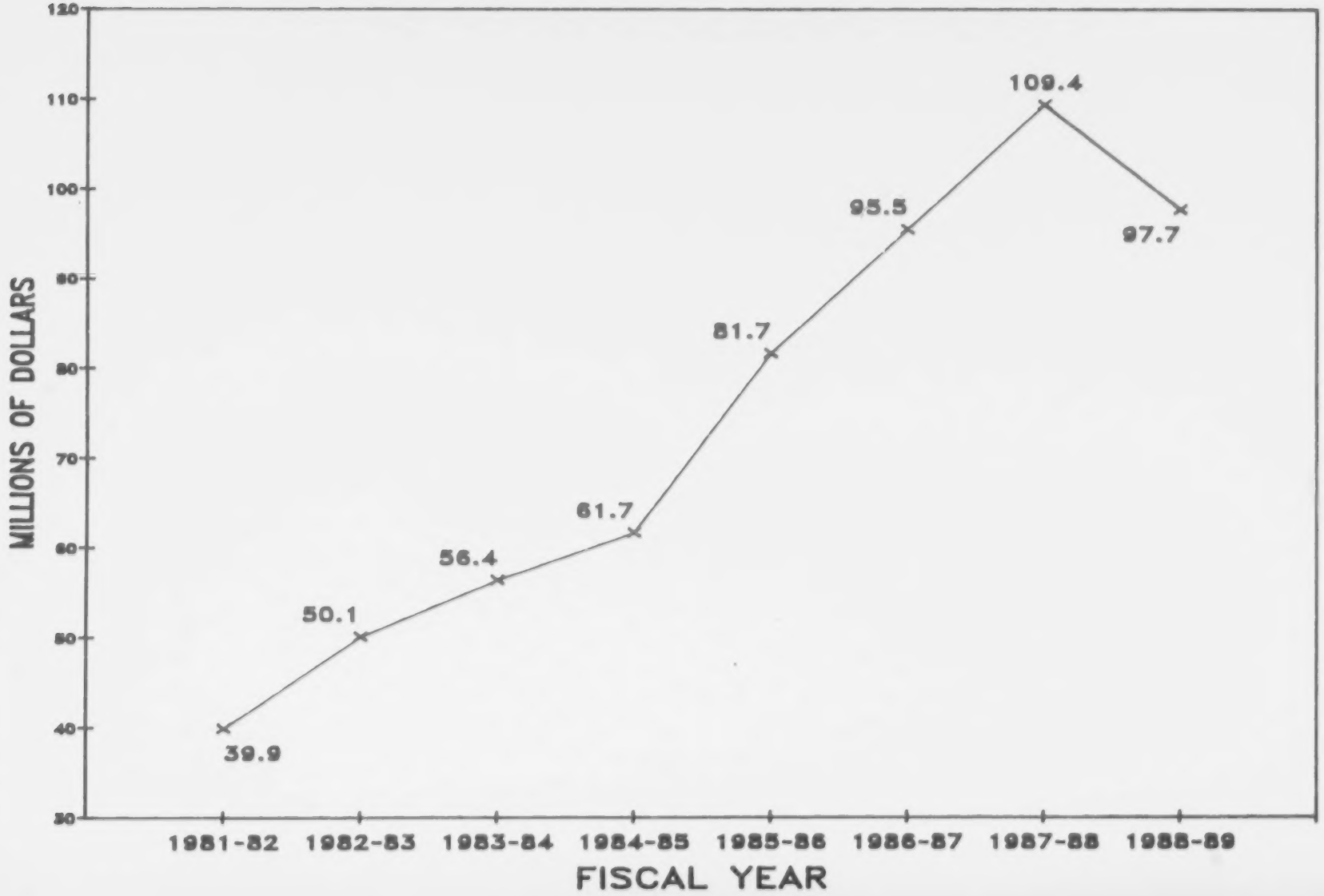


TABLE NO. 6 - COIN-OPERATED DEVICES
LICENSE SALES FOR 1988-1989

Annual License

Type of License	Annual Licenses	Six-Month Licenses
Machine Licenses:		
Type I	12,994	426
Type II	18,070	820
Type III	6,605	128
Owner Operator Licenses:		
Class A	375	5
Class B	206	7
Class C	372	5

TABLE NO. 7 - ANALYSIS OF 1988 CORPORATION INCOME TAX RETURNS

Tax Liability			Number of Returns	Percent of Total	Amount of Tax	Percent of Total
$0.00			54,644	71.711%	$0.00	0.000%
Under		$19.99	1,575	2.067%	$14,782.93	0.007%
$20.00	-	$49.99	1,165	1.529%	$422,369.49	0.020%
$50.00	-	$99.99	1,389	1.823%	$1,119,279.16	0.053%
$100.00	-	$199.99	1,907	2.503%	$310,441.58	0.147%
$200.00	-	$299.99	1,295	1.699%	$356,902.22	0.169%
$300.00	-	$399.99	1,051	1.379%	$403,362.87	0.191%
$400.00	-	$499.99	851	1.117%	$420,257.65	0.199%
$500.00	-	$599.99	732	0.961%	$455,599.82	0.211%
$600.00	-	$699.99	643	0.844%	$460,382.75	0.218%
$700.00	-	$799.99	511	0.670%	$422,369.49	0.200%
$800.00	-	$899.99	521	0.684%	$487,836.76	0.231%
$900.00	-	$999.99	496	0.651%	$519,514.48	0.246%
$1,000.00	-	$1,499.99	1,810	2.375%	$2,468,749.71	1.169%
$1,500.00	-	$1,999.99	1,200	1.575%	$2,295,578.21	1.087%
$2,000.00	-	$2,499.99	958	1.258%	$2,358,933.64	1.117%
$2,500.00	-	$2,999.99	725	0.952%	$2,200,545.08	1.042%
$3,000.00	-	$3,499.99	616	0.808%	$2,200,545.08	1.042%
$3,500.00	-	$3,999.99	440	0.577%	$1,814,076.99	0.859%
$4,000.00	-	$4,499.99	342	0.449%	$1,602,892.24	0.759%
$4,500.00	-	$4,999.99	331	0.435%	$1,733,826.78	0.821%
$5,000.00	-	$9,999.99	1,330	1.745%	$10,132,644.24	4.798%
$10,000.00	-	$14,999.99	434	0.570%	$5,837,146.45	2.764%
$15,000.00	-	$19,999.99	254	0.333%	$4,912,157.25	2.326%
$20,000.00	-	$29,999.99	265	0.348%	$7,190,840.69	3.405%
$30,000.00	-	$39,999.99	159	0.209%	$6,027,212.73	2.854%
$40,000.00	-	$49,999.99	97	0.127%	$4,817,124.21	2.281%
$50,000.00	-	UP	459	0.602%	$151,590,524.56	71.781%
TOTALS			76,200	100.001%	$211,184,748.84	99.997%

TABLE NO. 8 - ANALYSIS OF 1988 CORPORATION RETURNS
BY BUSINESS CLASSIFICATION

Code	Business Classification	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
0110	Agriculture, Forestry & Fisheries	948	1.244%	$2,008,366.95	0.951%
1010	Mining	64	0.084%	$445,599.81	0.211%
1500	Construction	8,191	10.749%	$9,737,728.73	4.611%
2010	Manuf. Food, Dairy & Kindred Prod	203	0.266%	$4,088,536.72	1.936%
2086	Beverage Industries	58	0.077%	$1,408,602.26	0.667%
2220	Textiles	142	0.186%	$11,169,561.32	5.289%
2300	Apparel & Fabricated Tex. Prod	379	0.498%	$4,415,873.08	2.091%
2400	Logging, Lumber & Wood Prod	410	0.538%	$3,264,916.20	1.546%
2500	Furniture and Fixtures	159	0.209%	$1,224,871.53	0.580%
2600	Paper and Allied Products	58	0.077%	$4,265,931.90	2.020%
2700	Printing, Publishing & Allied Ind	520	0.683%	$2,268,124.19	1.074%
2800	Agricultural & Industrial Chem	671	0.881%	$21,561,962.78	10.210%
3200	Stone, Clay, Glass, Asphalt and Rel. Prod	171	0.225%	$2,008,309.75	1.326%
3300	Primary & Fabricated Metal Ind	464	0.609%	$2,622,914.57	1.242%
3500	Machinery-Manufacturing	308	0.405%	$1,883,767.95	0.892%
3998	Other Manufacturing	646	0.848%	$15,340,460.09	7.264%
4000	Trans. Communica. Elect & Water	1,773	2.328%	$12,865,374.84	6.092%
5000	Wholesalers	1,035	1.358%	$6,732,569.76	3.188%
5211	Building Materials-Retail	459	0.602%	$2,266,012.34	1.073%
5215	Hardware, Paint, & Farm Equip	712	0.934%	$937,660.28	0.444%
5221	Department Stores	256	0.336%	$6,149,699.86	2.912%
5222	Special Variety Stores	358	0.470%	$1,239,654.47	0.587%
5228	Other Gen. Merch & Mail Order	611	0.802%	$2,434,960.14	1.153%
5230	Groceries and Related Products	883	1.159%	$3,547,903.76	1.680%
5240	Motor Vehicle Dealers	1,283	1.684%	$2,460,303.31	1.165%
5241	Boats & Airplanes	300	0.394%	$350,566.68	0.166%
5243	Gasoline Service Stations	302	0.396%	$388,579.93	0.184%
5248	Automobile Parts, Tire, Etc	1,024	1.344%	$1,581,773.76	0.749%
5250	Apparel & Acessories	1,022	1.341%	$1,923,893.05	0.911%
5260	Furn., Appliances, Supplies -- Retail	872	1.144%	$1,653,576.57	0.783%
5270	Eating & Drinking Estab	2,475	3.248%	$1,626,122.55	0.770%
5291	Drug Stores	378	0.496%	$435,040.58	0.206%
5292	Liquor Stores	300	0.394%	$86,585.75	0.041%
5293	Jewelry Stores	354	0.464%	$538,521.10	0.255%
5298	Sporting Goods Stores	320	0.420%	$323,112.66	0.153%
5310	Coin Machines	67	0.088%	$50,684.33	0.024%
5330	Trailer and Mobile Homes	625	0.820%	$1,140,397.63	0.540%
5370	Fuel and Ice Dealers	1,098	1.441%	$1,712,708.30	0.811%
5380	Feed, Seed, & Fertilizer	103	0.135%	$116,151.62	0.055%
5399	Miscel. Retailers	2,119	2.781%	$5,581,612.88	2.643%
6000	Fin. Cos., Ins. Agents & Rel. Est	11,129	14.605%	$16,605,456.73	7.863%
7000	Hotels, Motels, Etc	594	0.779%	$399,139.17	0.189%
7210	Laundries	337	0.442%	$327,336.35	0.155%
7800	Recreation	877	1.151%	$437,152.42	0.207%
7900	Rental of Tangable Pers Prop	796	1.045%	$969,337.99	0.459%
8000	Professional	3,780	4.961%	$2,411,729.82	1.142%
8098	Other Services	26,562	34.858%	$45,383,602.34	21.490%
	TOTALS	76,196	99.999%	$210,392,748.80	100.000%

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 9 - RECAPITULATION OF PROBATE JUDGES COMMISSION PAID ON ACCOUNT OF INHERITANCE AND ESTATE TAXES FOR THE FISCAL YEAR 1987-1988

Abbeville	$ 1,405.36
Aiken	9,967.29
Allendale	769.83
Anderson	11,073.11
Bamberg	1,163.43
Barnwell	1,055.94
Beaufort	11,210.97
Berkeley	1,898.41
Calhoun	769.54
Charleston	15,902.50
Cherokee	3,082.62
Chester	2,029.62
Chesterfield	4,794.22
Clarendon	1,526.89
Colleton	1,810.49
Darlington	5,456.93
Dillon	1,772.62
Dorchester	10,265.67
Edgefield	793.02
Fairfield	2,077.20
Florence	10,199.17
Georgetown	7,063.67
Greenville	16,392.13
Greenwood	6,344.06
Hampton	3,397.14
Horry	13,404.85
Jasper	479.41
Kershaw	5,091.49
Lancaster	2,636.70
Laurens	6,084.85
Lee	597.44
Lexington	8,780.15
McCormick	558.81
Marion	1,754.39
Marlboro	1,776.12
Newberry	5,832.02
Oconee	2,770.57
Orangeburg	8,380.85
Pickens	7,043.95
Richland	14,885.63
Saluda	3,396.96
Spartanburg	11,195.60
Sumter	9,327.22
Union	3,909.83
Williamsburg	3,759.54
York	10,439.02
Total	$254,327.23

TABLE NO. 10 - GASOLINE TAX REFUNDS DURING FISCAL YEAR 1988-1989 ON GASOLINE PURCHASED AND USED SOLELY FOR AGRICULTURAL PURPOSES

COUNTY	NUMBER OF CLAIMS	AMOUNT
Abbeville	10	$ 408.18
Aiken	17	2,046.27
Allendale	3	1,524.50
Anderson	40	3,784.65
Bamberg	14	2,508.93
Barnwell	11	1,299.68
Beaufort	3	1,771.83
Berkeley	2	242.65
Calhoun	13	1,874.29
Charleston	2	517.68
Cherokee	4	1,167.93
Chester	12	3,327.17
Chesterfield	21	3,445.76
Clarendon	11	2,156.83
Colleton	8	2,867.85
Darlington	18	2,834.73
Dillon	28	10,729.35
Dorchester	3	695.67
Edgefield	34	7,500.86
Fairfield	4	235.01
Florence	12	3,542.20
Georgetown	0	0.00
Greenville	8	744.18
Greenwood	8	532.60
Hampton	10	4,323.84
Horry	12	4,679.46
Jasper	4	2,125.57
Kershaw	3	106.52
Lancaster	5	462.64
Laurens	12	658.11
Lee	7	3,504.03
Lexington	18	2,765.54
McCormick	2	119.38
Marion	52	15,403.07
Marlboro	25	10,736.83
Newberry	27	5,502.50
Oconee	1	98.30
Orangeburg	51	9,746.06
Pickens	4	725.35
Richland	15	952.11
Saluda	25	2,498.82
Spartanburg	14	1,406.90
Sumter	27	4,794.43
Union	12	779.26
Williamsburg	16	2,646.63
York	15	2,472.60
Total	643	$132,266.75

TABLE NO. 11 - DISTRIBUTION OF WATERCRAFT GASOLINE TAX TO COUNTIES 1988-1989

COUNTY	BOAT REGISTRATIONS	AMOUNT
Abbeville	1,748	$ 5,821.96
Aiken	9,856	33,020.08
Allendale	707	2,346.16
Anderson	10,198	34,149.71
Bamberg	1,073	3,562.69
Barnwell	1,722	5,735.07
Beaufort	7,510	25,199.53
Berkeley	11,916	39,971.67
Calhoun	1,106	3,736.48
Charleston	26,025	87,242.52
Cherokee	2,056	6,864.70
Chester	1,700	5,735.07
Chesterfield	1,493	5,039.91
Clarendon	2,812	9,384.65
Colleton	3,275	10,948.76
Darlington	4,967	16,683.83
Dillon	2,125	7,125.39
Dorchester	7,267	24,330.58
Edgefield	1,157	3,910.27
Fairfield	1,290	4,344.75
Florence	12,982	43,534.37
Georgetown	6,117	20,507.21
Greenville	16,449	55,091.40
Greenwood	3,759	12,599.77
Hampton	1,885	6,343.33
Horry	13,181	44,142.63
Jasper	1,303	4,344.75
Kershaw	3,840	12,860.45
Lancaster	2,669	8,950.18
Laurens	3,546	11,904.61
Lee	785	2,606.85
Lexington	18,527	62,129.89
McCormick	584	1,998.58
Marion	3,217	10,774.97
Marlboro	1,115	3,736.48
Newberry	3,048	10,253.60
Oconee	4,564	15,293.51
Orangeburg	6,971	23,374.74
Pickens	5,572	18,682.41
Richland	13,549	45,446.06
Saluda	1,595	5,387.49
Spartanburg	10,542	35,366.24
Sumter	7,624	25,547.11
Union	1,602	5,387.49
Williamsburg	3,296	11,035.66
York	7,664	25,720.90
Out-of-State Allocation	3,297	10,774.99
Total	259,286	$868,949.45

TABLE NO. 12 - 1988 STATE TAXABLE INCOME

State Taxable Income Class	Number of Returns	Number of Exemptions	State Taxable Income (000s)	State Income Tax Liability (000s)
No Gross.....	285,164	560,437	($264,511)	$736
Under $1,000.....	98,481	157,872	$28,890	$1,289
Under 2,000.....	67,752	119,869	$84,192	$2,874
Under 3,000.....	58,986	108,974	$131,115	$4,254
Under 4,000.....	53,871	100,603	$170,268	$5,348
Under 5,000.....	50,529	96,284	$205,732	$6,705
Under 6,000.....	47,354	90,646	$242,803	$8,130
Under 7,000.....	44,742	86,521	$273,656	$9,605
Under 8,000.....	42,552	82,160	$301,618	$11,209
Under 9,000.....	40,471	79,179	$326,744	$12,794
Under 10,000.....	38,087	75,100	$345,262	$14,260
Under 11,000.....	35,926	72,007	$361,736	$15,754
Under 12,000.....	33,648	68,569	$371,560	$17,059
Under 13,000.....	31,503	65,498	$379,539	$18,115
Under 14,000.....	29,750	63,428	$388,210	$19,168
Under 15,000.....	27,959	60,858	$393,712	$20,013
Under 20,000.....	116,612	272,487	$1,687,820	$107,443
Under 25,000.....	91,051	231,297	$1,620,311	$116,444
Under 35,000.....	122,715	330,028	$2,012,082	$219,151
Under 50,000.....	75,674	210,894	$1,737,188	$198,894
Under 75,000.....	28,957	80,202	$954,732	$113,699
Under 100,000.....	7,133	19,890	$619,416	$41,524
Under 150,000.....	4,894	14,024	$601,324	$40,799
Under 200,000.....	1,936	5,666	$340,637	$23,315
Under 350,000.....	1,959	5,614	$518,476	$35,747
Under 500,000.....	557	1,556	$233,602	$16,148
Under 750,000.....	339	918	$207,967	$14,450
Over 750,000.....	342	904	$386,288	$33,809
TOTALS.....	1,438,944	3,061,485	$14,660,369	$1,128,736

NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 13 - ANALYSIS OF 1988 INDIVIDUAL INCOME TAX RETURNS

Tax Liability			Number of Returns	Percent of Total	Amount of Tax	Percent of Total
$0.00			308,794	21.460%	$0.00	0.000%
Under		$30.00	96,204	6.690%	$1,279,017.00	0.110%
$30.00	-	$60.00	67,811	4.710%	$3,017,747.00	0.270%
$60.00	-	$90.00	58,504	4.070%	$4,373,050.00	0.390%
$90.00	-	$120.00	53,398	3.710%	$5,590,789.00	0.500%
$120.00	-	$160.00	49,769	3.460%	$6,950,956.00	0.620%
$160.00	-	$200.00	46,937	3.260%	$8,442,267.00	0.750%
$200.00	-	$250.00	43,948	3.050%	$9,875,854.00	0.880%
$250.00	-	$300.00	41,885	2.910%	$11,532,055.00	1.020%
$300.00	-	$360.00	39,420	2.740%	$12,998,628.00	1.150%
$360.00	-	$420.00	37,131	2.580%	$14,469,669.00	1.280%
$420.00	-	$490.00	34,990	2.430%	$15,931,155.00	1.410%
$490.00	-	$560.00	32,564	2.260%	$17,098,515.00	1.520%
$560.00	-	$630.00	30,721	2.130%	$18,282,312.00	1.620%
$630.00	-	$700.00	28,538	1.980%	$18,977,479.00	1.680%
$700.00	-	$770.00	26,705	1.860%	$19,633,348.00	1.740%
$770.00	-	$840.00	24,980	1.740%	$20,111,912.00	1.780%
$840.00	-	$910.00	23,620	1.640%	$20,663,938.00	1.830%
$910.00	-	$980.00	22,326	1.550%	$21,093,140.00	1.870%
$980.00	-	$1,050.00	21,037	1.460%	$21,359,332.00	1.900%
$1,050.00	-	$1,120.00	19,986	1.390%	$21,690,953.00	1.920%
$1,120.00	-	$1,470.00	87,295	6.070%	$112,467,235.00	9.980%
$1,470.00	-	$1,820.00	67,056	4.660%	$109,776,735.00	9.740%
$1,820.00	-	$3,220.00	125,414	8.720%	$295,871,618.00	26.260%
$3,220.00	-	$4,970.00	31,740	2.210%	$122,291,161.00	10.850%
OVER	-	$4,970.00	18,171	1.260%	$213,106,027.00	18.910%
TOTALS			1,438,944	100.000%	$1,126,884,892.00 *	99.980%

* NOTE: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE NO. 14 - INDIVIDUAL INCOME TAX BY COUNTY

COUNTY	TAXABLE RETURNS	TAXABLE INCOME (000's)	TAX LIABILITY (000's)
ABBEVILLE	7,992	$85,031	$4,703
AIKEN	45,497	$549,982	$44,952
ALLENDALE	3,746	$32,907	$1,899
ANDERSON	55,891	$547,613	$43,044
BAMBERG	5,616	$52,879	$3,020
BARNWELL	7,763	$99,515	$5,840
BEAUFORT	29,566	$474,340	$29,221
BERKELEY	32,869	$397,444	$22,501
CALHOUN	3,863	$47,155	$2,760
CHARLESTON	112,087	$894,175	$95,475
CHEROKEE	17,514	$226,478	$12,931
CHESTER	13,216	$144,383	$8,059
CHESTERFIELD	14,525	$165,828	$9,329
CLARENDON	9,257	$73,190	$4,470
COLLETON	11,810	$115,946	$6,616
DARLINGTON	22,554	$291,814	$17,116
DILLON	10,582	$94,785	$5,211
DORCHESTER	29,110	$322,135	$23,392
EDGEFIELD	5,548	$64,888	$3,876
FAIRFIELD	9,004	$87,723	$4,819
FLORENCE	45,984	$613,435	$36,335
GEORGETOWN	20,433	$230,902	$13,513
GREENVILLE	142,852	$1,303,254	$143,959
GREENWOOD	25,780	$346,309	$20,149
HAMPTON	8,127	$86,695	$5,056
HORRY	55,113	$590,056	$35,004
JASPER	2,397	$24,164	$1,386
KERSHAW	19,092	$265,275	$15,443
LANCASTER	20,107	$262,938	$15,046
LAURENS	20,641	$245,816	$13,793
LEE	5,386	$48,492	$2,767
LEXINGTON	66,580	$636,291	$60,783
MCCORMICK	3,333	$30,868	$1,690
MARION	12,685	$110,748	$6,275
MARLBORO	10,223	$89,228	$4,954
NEWBERRY	14,574	$169,170	$9,547
OCONEE	23,317	$318,613	$18,425
ORANGEBURG	31,744	$344,217	$20,126
PICKENS	37,531	$438,532	$31,095
RICHLAND	117,134	$910,533	$108,209
SALUDA	5,206	$55,830	$3,159
SPARTANBURG	92,257	$731,676	$77,376
SUMTER	32,230	$344,482	$19,749
UNION	12,590	$134,186	$7,341
WILLIAMSBURG	12,075	$101,824	$5,675
YORK	51,836	$608,134	$49,078
UNKNOWN COUNTY	911	$10,455	$664
OUT OF COUNTRY	854	$7,683	$435
OUT OF STATE	99,940	$832,362	$52,470
TOTAL	1,438,942	$14,660,379	$1,128,736

TABLE NO. 15 - MISCELLANEOUS STATISTICS
INDIVIDUAL INCOME TAX RETURNS
1988-1989

Type	Number	Amount
Wildlife Fund Contributions	32,880	$ 232,833.67
Children's Trust Fund Contributions	30,713	$ 243,287.63
Setoff Debt Collections:		
Tax Commission	13,385	$ 2,725,061.83
South Carolina Colleges	2,079	$ 426,221.62
S.C. Dept. of Social Services	5,119	$ 1,139,757.70
Employment Security Commission	6,317	$ 965,397.17
S.C. Educational Assist. Auth.	640	$ 171,138.48
Lander College	71	$ 17,046.14
Winthrop College	141	$ 31,262.95
Medical University of S.C.	9	$ 3,851.00
University of S.C.	711	$ 162,542.04
Clemson University	38	$ 8,769.95
Francis Marion College	19	$ 4,830.84
S.C. State College	376	$ 85,298.71
S.C. Dept. of Mental Retardation	2	$ 425.00
The Citadel	7	$ 1,740.90
Internal Revenue Service	7121	$ 1,766,466.41
TOTAL	36,035	$ 7,509,810.74

TABLE NO. 16 - 1988 INCOME TAX CREDITS

Type of Credit	Number	Amount
Nonresident Tax Credit for Taxes Paid to Another State	46,033	$26,875,904
Child & Dependent Care Credit	146,037	$16,054,176
Two-Wage Earner Credit	336,937	$29,764,974
Carryover of Unused Qualified Credits from Prior Year	142	$ 68,963
Nursing Home Credit	274	$ 78,770
Water Resource Credit	92	$ 125,669
Drip/Trickle Irrigation Systems Credit	51	$ 36,780
Scenic River Tax Credit	6	$ 2,597
Minority Contractor Business Credit	17	$ 5,883
Palmetto Capital Seed Credit	82	$ 35,542
TOTAL CREDITS	529,671	$73,049,258

TABLE NO. 17 - INDIVIDUAL INCOME TAX
RETURNS PROCESSED
1988-1989

TYPE RETURN	REFUNDS	BALANCE DUE	ZERO NET DUE	TOTAL RETURNS
Short Form	592,159	3,330	24,171	619,660
Long Form	557,312	18,000	198,434	773,746
Nonresident	92,344	1,317	17,577	111,238
Amended	4,126	194	814	5,134
TOTAL	1,245,941	22,841	240,996	1,509,778

TABLE NO. 18 - INDIVIDUAL INCOME TAX
REFUNDS PROCESSED
1988-1989

TYPE RETURN	NUMBER OF REFUNDS	TOTAL AMOUNT	AVERAGE REFUND AMOUNT
Short Form	592,159	$130,183,909.36	$ 219.85
Long Form	557,312	$230,463,246.95	$ 413.53
Nonresident	92,344	$ 23,388,300.65	$ 253.27
Amended	4,126	$ 627,924.18	$ 152.19
TOTAL	1,245,941	$384,663,381.14	$ 308.73

TABLE NO. 19 - INDIVIDUAL INCOME TAX
RETURNS PROCESSED BY FILING STATUS
1988-1989

FILING STATUS	SHORT FORMS	LONG FORMS	NON-RESIDENT	TOTALS
Single	350,421	193,559	34,648	578,628
Married, Filing Jointly	118,274	476,651	70,417	665,342
Married, Filing Separately	19,389	22,380	2,475	44,244
Widow/Widower	428	883	49	1,360
Head of Household	132,044	56,007	5,581	193,632
TOTALS	620,556	749,480	113,170	1,483,206

TABLE NO. 20 - 1989 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

			COUNTY ASSESSMENTS					STATE ASSESSMENTS			
COUNTY	SCHOOL DISTRICT	LOCAL SCHOOL DISTRICT	OWNER OCCUPIED RESIDENTIAL	AGRI-CULTURAL (4%)	AGRI-CULTURAL (6%)	ALL OTHER	PERSONAL PROPERTY COUNTY	MANUFACTURING PROPERTY	UTILITY PROPERTY	BUSINESS PERSONAL PROPERTY	TOTAL COUNTY AND STATE ASSESSMENTS
ABBEVILLE	1	60	$6,072,588	$842,517	$379,548	$3,083,170	$10,062,774	$9,849,740	$2,977,530	$826,300	$34,094,167
AIKEN	2	1	$47,305,641	$4,067,335	$992,377	$32,934,866	$37,386,050	$39,204,020	$22,762,220	$11,313,260	$195,965,769
ALLENDALE	3	1	$2,316,369	$1,006,034	$375,672	$1,706,605	$1,944,190	$5,335,360	$4,292,740	$592,330	$17,569,300
ANDERSON	4	1	$14,733,600	$306,760	$4,229	$8,045,504	$5,332,490	$5,284,670	$7,568,250	$1,947,200	$43,222,703
ANDERSON	5	2	$7,503,914	$486,886	$18,482	$3,985,787	$5,678,472	$6,713,780	$3,306,210	$1,277,420	$28,970,951
ANDERSON	6	3	$4,041,700	$332,230	$67,670	$2,224,748	$3,404,300	$6,839,340	$3,500,730	$455,320	$20,866,038
ANDERSON	7	4	$6,650,210	$283,640	$3,800	$6,628,799	$4,697,050	$14,245,510	$2,189,520	$756,120	$35,454,649
ANDERSON	8	5	$28,371,830	$207,590	$2,590	$26,415,638	$20,909,911	$22,259,206	$8,807,510	$8,950,820	$115,925,095
TOTAL			$61,301,254	$1,617,106	$96,771	$47,300,476	$40,022,223	$55,342,506	$25,372,220	$13,386,880	$244,439,436
BAMBERG	9	1	$2,313,156	$973,504	$205,566	$2,412,276	$2,305,578	$998,510	$1,318,980	$770,770	$11,298,340
BAMBERG	10	2	$1,582,532	$575,740	$42,414	$1,990,542	$1,655,017	$1,449,990	$1,795,060	$502,250	$9,593,545
TOTAL			$3,895,688	$1,549,244	$247,980	$4,402,818	$3,960,595	$2,448,500	$3,114,040	$1,273,020	$20,891,885
BARNWELL	11	19	$940,340	$245,200	$14,386	$1,197,306	$1,032,956	$907,250	$657,490	$134,180	$5,129,108
BARNWELL	12	29	$1,305,568	$253,121	$70,055	$1,086,252	$1,075,590	$1,798,330	$423,060	$523,960	$6,535,936
BARNWELL	13	45	$2,990,564	$421,417	$133,108	$3,328,854	$2,933,980	$3,907,160	$1,961,690	$1,736,770	$17,413,543
TOTAL			$5,236,472	$919,738	$217,549	$5,612,412	$5,042,526	$6,612,740	$3,042,240	$2,394,910	$29,078,587
BEAUFORT	14	1	$59,364,498	$151,028	$144,452	$225,153,384	$35,998,120	$3,189,140	$11,808,780	$12,758,290	$348,567,692
BERKELEY	15	1	$40,917,779	$1,752,585	$1,705,452	$55,686,405	$39,426,910	$47,207,640	$23,164,310	$6,208,040	$216,069,121
CALHOUN	16	1	$4,405,760	$1,442,441	$10,013	$3,540,894	$4,357,380	$25,238,190	$1,918,010	$548,550	$41,461,238
CHARLESTON	17	1	$120,745,552	$1,484,833	$663,958	$284,984,645	$91,144,181	$44,724,270	$36,452,210	$49,400,600	$629,600,249
CHEROKEE	18	1	$14,987,221	$877,756	$158,976	$9,848,657	$13,751,915	$29,571,020	$8,643,960	$3,699,240	$81,538,745
CHESTER	19	1	$10,613,655	$880,305	$541,827	$5,822,535	$7,753,845	$17,447,150	$5,492,210	$2,560,300	$51,111,827
CHESTERFIELD	20	1	$8,872,653	$1,744,010	$526,099	$11,630,316	$7,391,830	$21,149,360	$4,173,082	$2,117,730	$57,605,080
CLARENDON	21	1	$1,716,598	$679,114	$105,498	$5,145,552	$1,747,530	$1,206,480	$537,310	$275,870	$11,413,952
CLARENDON	22	2	$4,334,532	$1,045,884	$286,940	$5,948,882	$3,579,160	$976,920	$944,730	$1,108,090	$18,225,138
CLARENDON	23	3	$1,252,956	$591,553	$54,799	$795,381	$1,207,710	$242,810	$129,680	$157,240	$4,432,129
TOTAL			$7,304,086	$2,316,551	$447,237	$11,889,815	$6,534,400	$2,426,210	$1,611,720	$1,541,200	$34,071,219
COLLETON	24	1	$8,842,755	$3,326,461	$1,455,282	$31,045,559	$9,020,140	$5,242,250	$10,830,510	$2,463,150	$72,226,107
DARLINGTON	25	1	$20,039,239	$2,137,109	$242,738	$16,507,584	$15,200,455	$31,715,480	$38,014,150	$5,008,010	$128,864,765
DILLON	26	1	$1,151,876	$575,208	$55,262	$676,755	$800,400	$478,510	$410,230	$182,520	$4,330,761
DILLON	27	2	$4,291,172	$76,632	$58,198	$5,526,635	$3,399,540	$5,124,550	$1,934,730	$3,008,730	$23,420,187
DILLON	28	3	$1,412,782	$615,916	$251,629	$1,191,473	$1,166,930	$1,062,390	$717,560	$507,610	$6,926,290
TOTAL			$6,855,830	$1,267,756	$365,089	$7,394,863	$5,366,870	$6,665,450	$3,062,520	$3,698,860	$34,677,238
DORCHESTER	29	1	$3,659,830	$923,651	$304,566	$2,484,167	$4,994,050	$12,349,700	$2,718,400	$989,350	$28,423,714
DORCHESTER	30	2	$28,100,679	$354,911	$395,481	$25,210,634	$13,066,610	$13,106,350	$5,768,110	$4,840,160	$90,842,935
DORCHESTER*	31	3	$0	$10	$10	$1	$10	$10	$10	$10	$61
TOTAL			$31,760,509	$1,278,572	$700,057	$27,694,802	$18,060,670	$25,456,060	$8,486,520	$5,829,520	$119,266,710
EDGEFIELD	32	1	$7,106,400	$1,414,799	$413,394	$4,511,108	$4,373,790	$3,785,390	$2,759,900	$964,600	$25,329,381

TABLE NO. 20 - 1989 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

			COUNTY ASSESSMENTS					STATE ASSESSMENTS			
COUNTY	SCHOOL DISTRICT	LOCAL SCHOOL DISTRICT	OWNER OCCUPIED RESIDENTIAL	AGRI-CULTURAL (4%)	AGRI-CULTURAL (6%)	ALL OTHER	PERSONAL PROPERTY COUNTY	MANUFACTURING PROPERTY	UTILITY PROPERTY	BUSINESS PERSONAL PROPERTY	TOTAL COUNTY AND STATE ASSESSMENTS
FAIRFIELD	33	1	$6,985,916	$1,104,868	$892,885	$5,380,887	$5,450,090	$9,844,710	$66,354,500	$1,508,160	$97,522,016
FLORENCE	34	1	$24,595,290	$2,145,306	$199,984	$33,208,041	$26,280,538	$33,931,360	$6,564,620	$13,753,413	$140,678,552
FLORENCE	35	2	$1,310,455	$1,074,869	$73,883	$1,223,235	$1,607,596	$1,207,930	$458,980	$201,850	$7,158,798
FLORENCE	36	3	$4,020,964	$1,750,043	$8,224	$5,217,539	$4,657,462	$1,947,390	$1,394,260	$1,920,376	$20,916,258
FLORENCE	37	4	$1,232,967	$790,998	$2,549	$1,720,398	$1,601,777	$397,550	$747,690	$902,706	$7,396,635
FLORENCE	38	5	$1,082,189	$511,612	$50,009	$1,225,316	$1,494,044	$4,424,170	$509,840	$658,190	$9,955,370
TOTAL			$32,241,865	$6,272,828	$334,649	$42,594,529	$35,641,417	$41,908,400	$9,675,390	$17,436,535	$186,105,613
GEORGETOWN	39	1	$17,480,865	$1,199,524	$2,267,945	$66,841,929	$14,304,921	$54,564,340	$4,603,368	$6,006,080	$167,268,972
GREENVILLE	40	1	$157,184,235	$1,327,384	$59,174	$198,347,110	$109,622,418	$137,808,250	$44,551,970	$62,375,830	$711,276,371
GREENWOOD	41	50	$22,377,315	$638,451	$265,947	$22,049,070	$14,645,410	$19,384,280	$4,052,448	$7,214,486	$90,627,407
GREENWOOD	42	51	$2,340,980	$183,384	$52,214	$824,075	$1,255,293	$773,250	$1,396,385	$205,850	$7,031,431
GREENWOOD	43	52	$2,819,325	$227,113	$88,310	$1,527,646	$1,586,479	$7,077,720	$2,630,070	$232,320	$16,188,983
TOTAL			$27,537,620	$1,048,948	$406,471	$24,400,791	$17,487,182	$27,235,250	$8,078,903	$7,652,656	$113,847,821
HAMPTON	44	1	$3,880,360	$712,027	$312,955	$2,316,665	$2,990,850	$4,125,990	$2,287,300	$776,620	$17,402,767
HAMPTON	45	2	$1,606,391	$656,114	$156,585	$952,759	$1,293,840	$1,354,900	$1,204,480	$394,410	$7,619,479
TOTAL			$5,486,751	$1,368,141	$469,540	$3,269,424	$4,284,690	$5,480,890	$3,491,780	$1,171,030	$25,022,246
HORRY	46	1	$62,587,218	$3,[illegible],307	$774,093	$344,758,934	$78,416,128	$12,417,490	$11,035,320	$25,068,180	$538,092,670
JASPER	47	1	$3,660,432	$1,1[illegible],518	$1,547,520	$4,955,820	$4,926,400	$467,290	$3,398,880	$834,250	$20,918,110
KERSHAW	48	1	$20,116,119	$1,460,679	$844,419	$14,648,936	$14,807,093	$29,734,410	$6,704,604	$3,346,280	$91,662,540
LANCASTER	49	1	$19,202,668	$808,063	$379,392	$12,162,275	$13,399,585	$19,035,420	$5,045,090	$4,201,560	$74,234,053
LAURENS	50	55	$11,991,492	$773,053	$166,665	$7,510,701	$8,089,900	$8,868,620	$2,893,960	$2,137,190	$42,431,581
LAURENS	51	56	$6,989,026	$524,636	$337,765	$5,773,419	$5,247,380	$10,622,660	$2,123,180	$1,837,190	$33,455,256
TOTAL			$18,980,518	$1,297,689	$504,430	$13,284,120	$13,337,280	$19,491,280	$5,017,140	$3,974,380	$75,886,837
LEE	52	1	$5,385,726	$1,437,899	$121,080	$2,411,539	$3,364,260	$2,986,550	$1,564,210	$976,860	$18,248,124
LEXINGTON	53	1	$23,499,132	$1,011,855	$2,640	$14,415,695	$19,086,920	$12,814,050	$6,528,440	$4,591,050	$81,949,782
LEXINGTON	54	2	$23,872,775	$161,432	$2,508	$25,710,320	$24,458,820	$10,536,940	$7,506,470	$11,178,860	$103,428,125
LEXINGTON	55	3	$3,856,330	$475,937	$32,194	$3,280,727	$3,613,870	$2,538,670	$2,536,050	$1,152,810	$17,486,588
LEXINGTON	56	4	$2,324,225	$399,072	$10	$1,370,712	$2,336,470	$6,477,670	$1,443,700	$207,750	$14,559,609
LEXINGTON	57	5	$37,543,983	$289,578	$3,270	$30,151,602	$24,052,057	$11,801,800	$12,134,820	$5,825,010	$121,802,120
TOTAL			$91,096,445	$2,337,874	$40,622	$74,929,056	$73,548,137	$44,169,130	$30,149,480	$22,955,480	$339,226,224
McCORMICK	58	418	$1,719,867	$450,154	$386,247	$2,085,345	$1,905,510	$1,506,170	$1,349,080	$289,260	$9,691,633
MARION	59	1	$4,144,471	$537,072	$354,191	$2,877,553	$3,401,560	$6,848,960	$992,030	$960,720	$20,116,557
MARION	60	2	$3,220,410	$434,521	$10,495	$2,566,249	$2,609,450	$2,545,770	$318,340	$866,160	$12,571,395
MARION	61	3	$657,451	$396,814	$105,622	$312,248	$654,760	$10	$269,300	$71,110	$2,467,315
MARION	62	4	$342,423	$173,620	$488,760	$177,376	$397,770	$100,280	$195,820	$63,310	$1,939,359
TOTAL			$8,364,755	$1,542,027	$959,068	$5,933,426	$7,063,540	$9,495,020	$1,775,490	$1,961,300	$37,094,626

TABLE NO. 20 - 1989 ASSESSED VALUES OF ALL CLASSES OF PROPERTY BY SCHOOL DISTRICT

COUNTY	SCHOOL DISTRICT	LOCAL SCHOOL DISTRICT	COUNTY ASSESSMENTS					STATE ASSESSMENTS			TOTAL COUNTY AND STATE ASSESSMENTS
			OWNER OCCUPIED RESIDENTIAL	AGRI-CULTURAL (4%)	AGRI-CULTURAL (6%)	ALL OTHER	PERSONAL PROPERTY COUNTY	MANUFACTURING PROPERTY	UTILITY PROPERTY	BUSINESS PERSONAL PROPERTY	
MARLBORO	63	1	$4,440,729	$1,294,949	$880,081	$5,493,417	$5,324,540	$6,578,110	$2,365,782	$1,318,666	$27,696,274
NEWBERRY	64	1	$9,805,673	$1,502,505	$430,897	$10,386,009	$9,555,700	$9,799,620	$6,370,380	$2,518,170	$50,368,954
OCONEE	65	1	$26,716,870	$1,100,526	$232,669	$34,966,594	$17,672,330	$26,967,360	$53,846,040	$4,725,510	$166,227,899
ORANGEBURG	66	1	$1,729,295	$471,683	$38,621	$671,283	$1,267,090	$96,590	$90[illegible],100	$169,290	$5,352,952
ORANGEBURG	67	2	$1,316,838	$454,104	$42,133	$752,006	$1,041,140	$140,470	$772,590	$373,430	$4,892,711
ORANGEBURG	68	3	$4,819,094	$598,849	$91,122	$4,532,904	$3,126,998	$5,330,490	$996,980	$1,025,720	$20,522,157
ORANGEBURG	69	4	$2,574,091	$473,114	$12,396	$956,648	$1,738,727	$4,948,400	$779,530	$196,540	$11,679,446
ORANGEBURG	70	5	$15,257,412	$423,173	$13,809	$15,838,152	$10,504,879	$15,665,180	$3,360,830	$6,626,530	$67,689,965
ORANGEBURG	71	6	$1,550,535	$280,311	$20,901	$713,930	$1,169,353	$203,660	$906,400	$329,190	$5,174,280
ORANGEBURG	72	7	$1,285,542	$221,713	$7,626	$2,644,853	$965,065	$37,840	$461,470	$2,427,680	$8,051,789
ORANGEBURG	73	8	$680,859	$211,891	$85,025	$325,901	$537,930	$150,280	$563,770	$261,100	$2,816,756
TOTAL			$29,213,666	$3,134,838	$311,633	$26,435,677	$20,351,182	$26,572,910	$8,750,670	$11,409,480	$126,180,056
PICKENS	74	1	$25,843,394	$556,620	$353,523	$32,557,842	$26,576,520	$25,602,650	$15,576,610	$6,783,180	$133,850,339
RICHLAND	75	1	$76,174,848	$991,928	$221,160	$143,718,474	$75,061,599	$58,208,880	$43,509,160	$37,467,957	$435,354,006
RICHLAND	76	2	$36,205,500	$337,028	$50,028	$43,931,166	$29,233,413	$12,507,630	$6,424,200	$9,687,990	$138,376,955
TOTAL			$112,380,348	$1,328,956	$271,188	$187,649,640	$104,295,012	$70,716,510	$49,933,360	$47,155,947	$573,730,961
SALUDA	77	1	$4,050,062	$1,072,769	$184,313	$2,936,087	$3,386,125	$1,370,960	$1,258,640	$767,610	$15,026,566
SPARTANBURG	78	1	$8,709,821	$302,740	$11,683	$6,501,369	$5,882,421	$4,137,700	$2,721,150	$1,380,260	$29,647,144
SPARTANBURG	79	2	$12,799,244	$319,804	$4,836	$9,522,824	$9,906,137	$10,780,280	$3,298,180	$2,287,450	$48,918,755
SPARTANBURG	80	3	$5,076,964	$92,765	$18,452	$4,294,613	$4,617,756	$22,661,080	$2,954,572	$1,388,350	$41,104,552
SPARTANBURG	81	4	$3,559,565	$261,569	$63,646	$2,988,294	$3,241,625	$6,966,600	$2,331,420	$562,890	$19,975,609
SPARTANBURG	82	5	$8,904,828	$189,064	$8,303	$8,191,763	$11,699,047	$19,037,910	$3,471,494	$6,142,490	$57,644,899
SPARTANBURG	83	6	$17,327,614	$235,569	$37,068	$23,118,883	$16,803,710	$28,172,620	$6,127,652	$9,021,610	$100,844,726
SPARTANBURG	84	7	$25,028,874	$24,615	$827	$29,178,231	$18,273,197	$14,031,220	$10,499,172	$11,624,520	$108,660,656
TOTAL			$81,406,910	$1,426,126	$144,815	$83,795,977	$70,423,893	$105,787,410	$31,403,640	$32,407,570	$406,796,341
SUMTER	85	2	$10,716,420	$2,105,858	$174,967	$9,694,574	$8,396,340	$11,486,140	$1,989,640	$2,466,880	$47,030,819
SUMTER	86	1	$19,226,113	$103,046	$2,858	$19,898,225	$11,885,540	$8,547,510	$4,508,540	$6,253,370	$70,425,202
TOTAL			$29,942,533	$2,208,904	$177,825	$29,592,799	$20,281,880	$20,033,650	$6,498,180	$8,720,250	$117,456,021
UNION	87	1	$8,220,702	$585,604	$367,272	$4,049,636	$7,184,338	$16,146,820	$3,836,230	$1,665,110	$42,055,712
WILLIAMSBURG	88	1	$6,759,965	$3,369,757	$1,029,292	$11,066,508	$9,969,980	$9,613,340	$3,293,664	$2,022,970	$47,125,476
YORK	89	1	$7,251,939	$393,669	$148,922	$4,810,772	$5,319,778	$5,317,960	$5,676,915	$887,380	$29,807,335
YORK	90	2	$13,985,475	$144,298	$38,673	$8,146,275	$6,487,798	$3,500,800	$232,769,248	$1,223,980	$266,296,547
YORK	91	3	$36,251,096	$202,628	$51,309	$32,266,708	$26,128,839	$66,634,930	$5,416,455	$8,819,080	$175,771,045
YORK	92	4	$12,506,578	$58,941	$10,859	$15,269,898	$7,488,585	$3,384,380	$2,237,382	$3,444,560	$44,401,183
TOTAL			$69,995,088	$799,536	$249,763	$60,493,653	$45,425,000	$78,838,070	$246,100,000	$14,375,000	$516,276,110
STATE TOTALS			$1,354,750,889	$74,276,173	$24,305,277	$2,096,178,874	$1,094,804,015	$1,043,120,576	$850,007,273	$420,212,094	$7,111,317,081

TABLE NO. 21 - MANUFACTURING PROPERTY
1989 PROPERTY TAX ASSESSMENTS

COUNTY	NUMBER OF ACCOUNTS	TOTAL ASSESSED VALUE
ABBEVILLE	66	$10,210,080
AIKEN	113	$40,917,280
ALLENDALE	22	$5,800,430
ANDERSON	361	$51,699,680
BAMBERG	35	$2,764,570
BARNWELL	30	$6,376,260
BEAUFORT	46	$2,885,190
BERKELEY	74	$34,476,010
CALHOUN	20	$34,051,560
CHARLESTON	165	$46,590,290
CHEROKEE	130	$29,522,160
CHESTER	86	$19,446,750
CHESTERFIELD	102	$24,341,970
CLARENDON	44	$2,578,790
COLLETON	49	$5,961,790
DARLINGTON	85	$44,024,230
DILLON	41	$6,983,830
DORCHESTER	79	$17,089,100
EDGEFIELD	40	$3,823,730
FAIRFIELD	40	$13,348,960
FLORENCE	189	$31,233,050
GEORGETOWN	80	$44,171,620
GREENVILLE	738	$134,057,580
GREENWOOD	132	$28,794,210
HAMPTON	43	$4,312,740
HORRY	108	$12,844,800
JASPER	16	$430,820
KERSHAW	78	$34,231,400
LANCASTER	99	$19,620,240
LAURENS	108	$20,410,760
LEE	22	$3,018,930
LEXINGTON	249	$41,584,250
MCCORMICK	16	$1,519,860
MARION	58	$11,453,460
MARLBORO	39	$7,998,920
NEWBERRY	52	$7,985,690
OCONEE	155	$27,350,410
ORANGEBURG	112	$22,626,880
PICKENS	149	$29,299,150
RICHLAND	278	$31,601,970
SALUDA	22	$1,599,770
SPARTANBURG	588	$113,908,460
SUMTER	100	$13,203,420
UNION	84	$16,272,210
WILLIAMSBURG	69	$10,550,930
YORK	301	$79,604,340
	5,513	$1,152,578,530

Figures as of September 5, 1989.

TABLE NO. 22 - BUSINESS PERSONAL PROPERTY
1989 PROPERTY TAX ASSESSMENTS

COUNTY	NUMBER OF ACCOUNTS	TOTAL ASSESSED VALUE
ABBEVILLE	335	$227,370
AIKEN	1920	$5,870,820
ALLENDALE	194	$127,740
ANDERSON	2809	$5,161,480
BAMBERG	307	$277,020
BARNWELL	371	$1,501,670
BEAUFORT	1951	$6,468,490
BERKELEY	1140	$2,912,280
CALHOUN	175	$241,010
CHARLESTON	6653	$21,107,410
CHEROKEE	853	$1,434,340
CHESTER	471	$699,720
CHESTERFIELD	708	$1,113,990
CLARENDON	557	$613,610
COLLETON	539	$1,019,970
DARLINGTON	1054	$1,911,010
DILLON	504	$1,034,240
DORCHESTER	1091	$2,348,840
EDGEFIELD	323	$454,330
FAIRFIELD	286	$777,040
FLORENCE	2473	$7,248,820
GEORGETOWN	912	$2,217,170
GREENVILLE	7915	$22,740,770
GREENWOOD	1179	$2,349,400
HAMPTON	338	$375,190
HORRY	4024	$11,661,230
JASPER	282	$493,360
KERSHAW	860	$1,565,380
LANCASTER	945	$1,514,920
LAURENS	889	$1,907,890
LEE	294	$370,300
LEXINGTON	3265	$9,278,990
MCCORMICK	136	$116,360
MARION	571	$616,830
MARLBORO	444	$529,930
NEWBERRY	652	$1,082,550
OCONEE	1058	$2,985,640
ORANGEBURG	1544	$3,225,200
PICKENS	1469	$2,523,330
RICHLAND	6233	$22,297,410
SALUDA	231	$333,640
SPARTANBURG	4815	$13,903,190
SUMTER	1426	$2,600,660
UNION	538	$656,540
WILLIAMSBURG	458	$541,950
YORK	2271	$6,389,200
	67463	$174,828,230

TABLE NO. 23 - ELECTRIC COOPERATIVES
1989 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
AIKEN ELECTRIC COOP., INC.		
Aiken	$2,653,780	
Barnwell	$43,930	
Calhoun	$60,150	
Edgefield	$828,280	
Greenwood	$670	
Lexington	$242,880	
McCormick	$80,760	
Orangeburg	$470,610	
Saluda	$203,660	$4,584,720
BERKELEY ELECTRIC COOP., INC.		
Berkeley	$4,979,800	
Charleston	$2,699,540	
Dorchester	$215,430	$7,894,770
BLACK RIVER ELECTRIC COOP., INC.		
Clarendon	$552,590	
Kershaw	$648,080	
Lee	$399,790	
Sumter	$1,623,110	$3,223,570
BLUE RIDGE ELECTRIC COOP., INC.		
Anderson	$672,100	
Greenville	$428,370	
Oconee	$2,926,810	
Pickens	$2,356,790	
Spartanburg	$2,910	$6,386,980
BROAD RIVER ELECTRIC COOP., INC.		
Cherokee	$1,025,370	
Newberry	$24,490	
Spartanburg	$574,470	
Union	$365,030	$1,989,360
COASTAL ELECTRIC COOP., INC.		
Bamberg	$1,800	
Colleton	$1,368,210	$1,370,010
EDISTO ELECTRIC COOP., INC.		
Allendale	$241,820	
Bamberg	$692,980	
Barnwell	$535,850	
Berkeley	$4,250	
Colleton	$3,250	

TABLE NO. 23 - ELECTRIC COOPERATIVES
1989 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Dorchester	$538,350	
Hampton	$20,230	
Orangeburg	$461,400	$2,498,130
FAIRFIELD ELECTRIC COOP., INC.		
Chester	$276,530	
Fairfield	$518,760	
Kershaw	$622,460	
Richland	$467,160	
York	$3,260	$1,888,170
HORRY ELECTRIC COOP., INC.		
Horry	$4,279,880	$4,279,880
LAURENS ELECTRIC COOP., INC.		
Abbeville	$8,000	
Anderson	$33,010	
Greenville	$882,740	
Laurens	$1,448,440	
Newberry	$52,460	
Spartanburg	$673,770	
Union	$5,560	$3,103,980
LITTLE RIVER ELECTRIC COOP.		
Abbeville	$554,530	
Anderson	$295,440	
Greenwood	$1,540	
McCormick	$282,850	$1,134,360
LYNCHES RIVER ELECTRIC COOP.		
Chesterfield	$1,246,540	
Kershaw	$364,440	
Lancaster	$455,880	$2,066,860
MARLBORO ELECTRIC COOPERATIVE		
Dillon	$264,640	
Marlboro	$742,410	$1,007,050
MID-CAROLINA ELECTRIC COOP.		
Aiken	$33,120	
Lexington	$3,125,440	
Newberry	$41,490	
Richland	$582,050	
Saluda	$529,370	$4,311,470

TABLE NO. 23 - ELECTRIC COOPERATIVES
1989 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
NEWBERRY ELECTRIC COOPERATIVE		
Fairfield	$39,330	
Laurens	$21,470	
Lexington	$10,530	
Newberry	$1,080,580	$1,151,910
PALMETTO ELECTRIC COOPERATIVE		
Allendale	$5,000	
Beaufort	$4,080,790	
Hampton	$625,900	
Jasper	$763,500	$5,475,190
PEE DEE ELECTRIC COOPERATIVE		
Chesterfield	$250,070	
Darlington	$1,489,880	
Dillon	$268,120	
Florence	$434,870	
Lee	$45,420	
Marion	$542,840	$3,031,200
SANTEE ELECTRIC COOPE[illegible] IVE		
Clarendon	$583,750	
Florence	$656,[illegible]50	
Georgetown	$1,385,030	
Williamsburg	$1,334,590	$3,959,620
TRI-COUNTY ELECTRIC COOPERATIVE		
Calhoun	$604,800	
Kershaw	$12,850	
Lexington	$118,870	
Orangeburg	$525,100	
Richland	$577,870	
Sumter	$580	$1,840,070
YORK ELECTRIC COOPERATIVE		
Cherokee	$38,190	
Chester	$114,080	
Lancaster	$188,600	
York	$3,243,870	$3,584,740
STATE TOTAL		$64,782,040

All Electric Cooperatives are under appeal for the Tax Year 1989.

TABLE NO. 24 - LIGHT, HEAT AND POWER COMPANIES
1989 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
CAROLINA POWER & LIGHT CO.*		
Chesterfield	$993,770	
Clarendon	$424,970	
Darlington	$29,780,040	
Dillon	$754,300	
Florence	$3,430,690	
Georgetown	$102,670	
Horry	$108,030	
Kershaw	$824,250	
Lee	$553,440	
Marion	$1,448,200	
Marlboro	$727,150	
Sumter	$1,863,000	
Williamsburg	$746,490	$41,757,000
CENTRAL ELECTRIC COOPERATIVE, INC.		
Aiken	$65,520	
Allendale	$2,350	
Bamberg	$23,000	
Barnwell	$62,870	
Beaufort	$70,270	
Berkeley	$147,810	
Calhoun	$38,620	
Charleston	$325,620	
Chester	$6,580	
Chesterfield	$84,970	
Clarendon	$14,600	
Colleton	$177,360	
Darlington	$55,110	
Dillon	$74,230	
Dorchester	$66,820	
Edgefield	$17,810	
Fairfield	$50,400	
Florence	$23,570	
Georgetown	$14,230	
Hampton	$100,520	
Horry	$126,800	
Jasper	$14,040	
Kershaw	$66,210	
Lancaster	$10,720	
Laurens	$120	
Lee	$4,380	
Lexington	$67,320	
McCormick	$580	
Marion	$6,300	
Marlboro	$13,480	
Newberry	$105,070	
Orangeburg	$21,410	
Richland	$572,210	
Saluda	$90,080	
Sumter	$50,720	
Williamsburg	$119,790	
York	$50	$2,691,540

TABLE NO. 24 - LIGHT, HEAT AND POWER COMPANIES
1989 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
CLIFTON POWER CORPORATION		
Spartanburg	$11,690	$11,690
CONEROSS POWER CORPORATION		
Oconee	$48,350	$48,350
DUKE POWER COMPANY		
Abbeville	$660,400	
Aiken	$107,680	
Anderson	$13,196,750	
Cherokee	$2,942,780	
Chester	$3,363,070	
Fairfield	$453,990	
Greenville	$16,837,770	
Greenwood	$5,518,850	
Kershaw	$875,790	
Lancaster	$2,907,390	
Laurens	$1,911,090	
McCormick	$87,540	
Newberry	$1,329,930	
Oconee	$48,443,600	
Pickens	$12,545,050	
Saluda	$630	
Spartanburg	$13,322,540	
Union	$498,690	
York	$25,596,460	$150,600,000
GEORGIA POWER COMPANY		
Aiken	$8,520	
Edgefield	$4,030	
Oconee	$243,230	$255,780
LOCKHART POWER COMPANY		
Cherokee	$17,230	
Chester	$21,470	
Spartanburg	$29,140	
Union	$649,920	
York	$9,110	$726,870
MPX COMPANY		
Berkeley	$25,950	
Calhoun	$44,420	
Charleston	$94,940	
Colleton	$4,840	
Dorchester	$174,300	
Lexington	$73,870	
Orangeburg	$111,810	
Richland	$27,510	$557,640

TABLE NO. 24 - LIGHT, HEAT AND POWER COMPANIES
1989 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
NORTH CAROLINA ELECTRIC MEMBERSHIP CORPORATION		
York	$68,336,140	$68,336,140
NORTH CAROLINA MUNICIPAL POWER AGENCY #1		
York	$83,537,570	$83,537,570
PEOPLES NATURAL GAS CO. OF SC		
Darlington	$154,290	
Florence	$403,980	
Sumter	$365,390	$923,660
PIEDMONT MUNICIPAL POWER AGENCY		
Greenville	$6,740	
York	$29,379,370	$29,386,110
PIEDMONT NATURAL GAS COMPANY		
Anderson	$1,353,880	
Greenville	$3,501,090	
Spartanburg	$1,766,860	$6,621,830
SALUDA RIVER ELECTRIC CORP., INC.		
Laurens	$26,680	
York	$23,254,410	$23,281,090
SOUTH CAROLINA ELECTRIC & GAS CO		
Abbeville	$327,670	
Aiken	$12,242,720	
Allendale	$789,460	
Bamberg	$784,500	
Barnwell	$1,254,440	
Beaufort	$4,226,060	
Berkeley	$2,381,440	
Calhoun	$629,640	
Charleston	$16,734,920	
Chester	$17,720	
Chesterfield	$165,200	
Colleton	$9,419,180	
Darlington	350	
Dillon	$123,790	
Dorchester	$3,509,030	
Edgefield	$1,291,980	
Fairfield	$63,201,560	
Florence	$131,070	
Georgetown	$302,260	
Greenwood	$17,070	
Hampton	$1,547,690	
Horry	$345,460	
Jasper	$1,107,190	

TABLE NO. 24 - LIGHT, HEAT AND POWER COMPANIES
1989 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Kershaw	$315,190	
Lee	$34,590	
Lexington	$16,692,530	
McCormick	$385,450	
Marion	$186,780	
Newberry	$1,499,560	
Orangeburg	$2,129,020	
Richland	$25,642,830	
Saluda	$1,087,180	
Sumter	$160	
Union	$459,680	
Williamsburg	$45,630	$169,029,000
SOUTH CAROLINA GENERATING COMPANY, INC.		
Berkeley	$12,811,560	$12,811,560
UNITED CITIES GAS COMPANY*		
Cherokee	$517,000	$517,000
STATE TOTAL		$591,092,830

*1987 figures. Company under Appeal for Tax Year 1989.

TABLE NO. 25 - LOCAL TELEPHONE COMPANIES
1989 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
ALLTEL SOUTH CAROLINA (FORMERLY SC TELEPHONE CO.)		
Kershaw	$192,900	
Lancaster	$74,900	
Lexington	$1,007,960	
Spartanburg	$819,860	$2,095,620
ANDERSON CELLULAR TELEPHONE		
Anderson	$46,230	$46,230
BLUFFTON TELEPHONE & APPLIANCE CO.		
Beaufort	$414,110	$414,110
CELLULAR PHONE OF AIKEN-AUGUSTA		
Aiken	$130,710	$130,710
CHARLESTON/N. CHARLESTON MSA LIMITED PARTNERSHIP		
Berkeley	$24,320	
Charleston	$417,590	
Dorchester	$30,940	
Orangeburg	$55,140	$527,990
CHESNEE TELEPHONE CO., INC.		
Cherokee	$67,950	
Spartanburg	$306,170	$374,120
CHESTER TELEPHONE COMPANY		
Chester	$820,960	
Fairfield	$21,320	
Lancaster	$190	
Union	$3,680	$846,150
COLUMBIA CELLULAR TELEPHONE COMPANY		
Lexington	$358,750	
Richland	$155,920	$514,670
CONTEL OF SOUTH CAROLINA, INC.		
Aiken	$116,140	
Calhoun	$110	

TABLE NO. 25 - LOCAL TELEPHONE COMPANIES
1989 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Greenville	$1,041,370	
Laurens	$990	
Orangeburg	$248,110	$1,406,720
FARMERS TELEPHONE COOPERATIVE		
Clarendon	$90,180	
Florence	$104,310	
Lee	$59,070	
Sumter	$263,950	
Williamsburg	$114,310	$631,820
FORT MILL TELEPHONE COMPANY		
Lancaster	$21,990	
York	$796,580	$818,570
GENERAL TELEPHONE CO. OF THE SOUTH INC.		
Abbeville	$417,450	
Allendale	$163,580	
Bamberg	$240,750	
Beaufort	$14,120	
Charleston	$569,470	
Clarendon	$325,520	
Colleton	$422,060	
Darlington	$218,910	
Fairfield	$909,380	
Florence	$1,312,920	
Georgetown	$3,028,360	
Hampton	$167,710	
Horry	$7,470,570	
Laurens	$484,240	
Lee	$272,320	
McCormick	$127,910	
Spartanburg	$357,300	
Sumter	$2,432,770	
Williamsburg	$806,690	$19,742,030
GREENVILLE/SPARTANBURG MSA LIMITED PARTNERSHIP		
Anderson	$52,560	
Greenville	$307,680	
Pickens	$88,680	
Spartanburg	$94,760	$543,680
HARGRAY TELEPHONE COMPANY		

TABLE NO. 25 - LOCAL TELEPHONE COMPANIES
1989 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Beaufort	$3,348,940	
Jasper	$187,440	$3,536,380
HEATH SPRINGS TELEPHONE COMPANY		
	$43,160	$43,160
HOME TELEPHONE COMPANY		
Berkeley	$628,890	
Dorchester	$57,490	$686,380
HORRY TELEPHONE COOPERATIVE, INC.		
Horry	$912,040	$912,040
ITT COMMUNICATIONS SERVICES FORMERLY US TRANSMISSION		
Anderson	$24,550	
Cherokee	$24,610	
Greenville	$23,370	
Laurens	$21,060	
Spartanburg	$86,390	$179,980
LANCASTER TELEPHONE COMPANY		
Chester	$47,740	
Lancaster	$1,031,240	$1,078,980
LOCKHART TELEPHONE		
Chester	$5,180	
Union	$34,340	
York	$700	$40,220
McCLELLANVILLE TELEPHONE COMPANY		
Charleston	$105,480	$105,480
METRO MOBILE CTS OF GREENVILLE		
Greenville	$547,320	
Pickens	$65,070	
Spartanburg	$48,250	$660,640
NORWAY TELEPHONE COMPANY		
Orangeburg	$22,800	$22,800

TABLE NO. 25 - LOCAL TELEPHONE COMPANIES
1989 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
PALMETTONET, INC.		
Florence	$38,770	
Horry	$280	
Marion	$40,690	
Richland	$55,900	
York	$1,550	$137,190
PALMETTO RURAL TELEPHONE CO-OP.		
Colleton	$192,360	$192,360
PIEDMONT RURAL TELEPHONE COOP., INC.		
Laurens	$199,370	$199,370
POND BRANCH TELEPHONE COMPANY		
Aiken	$105,920	
Calhoun	$5,710	
Lexington	$385,040	
Orangeburg	$8,680	$505,350
RIDGE TELEPHONE COMPANY		
Aiken	$40,340	
Edgefield	$2,840	
Saluda	$92,480	$135,660
RIDGEWAY TELEPHONE SYSTEM		
Fairfield	$84,310	
Richland	$170	$84,480
ROCK HILL TELEPHONE COMPANY		
Chester	$1,890	
Lancaster	$19,090	
York	$3,133,960	$3,154,940
SANDHILL TELEPHONE COOPERATIVE		
Chesterfield	$361,190	
Kershaw	$32,550	$393,740
TELECOM*USA		
FORMERLY SOUTHERNET		
Abbeville	$27,500	
Anderson	$231,100	
Barnwell	$50	
Beaufort	$4,150	
Berkeley	$48,840	
Calhoun	$36,590	
Cherokee	$54,010	

TABLE NO. 25 - LOCAL TELEPHONE COMPANIES
1989 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Charleston	$128,880	
Dorchester	$30,010	
Florence	$15,510	
Greenville	$1,181,520	
Greenwood	$44,990	
Horry	$2,500	
Lexington	$107,980	
Newberry	$36,660	
Orangeburg	$47,340	
Pickens	$37,540	
Richland	$610,030	
Spartanburg	$332,180	
York	$51,570	$3,028,950
ST. MATTHEWS TELEPHONE CO., INC.		
Calhoun	$281,050	$281,050
ST. STEPHEN TELEPHONE COMPANY		
Berkeley	$221,520	$221,520
UNITED TELEPHONE CO. OF THE CAROLINAS		
Abbeville	$13,500	
Allendale	$990	
Beaufort	$1,678,470	
Berkeley	$240	
Greenwood	$2,173,000	
Hampton	$503,740	
Jasper	$206,500	
Laurens	$33,550	
McCormick	$2,370	
Newberry	$3,840	
Orangeburg	$408,590	
Saluda	$199,190	$5,223,980
WEST CAROLINA RURAL TELEPHONE COOP., INC.		
Abbeville	$96,480	
Anderson	$93,460	
McCormick	$17,530	$207,470
WILLISTON TELEPHONE COMPANY		
Aiken	$7,650	
Barnwell	$189,680	
Orangeburg	$152,820	$350,150
STATE TOTAL		$49,474,690

TABLE NO. 26 - MAJOR COMMUNICATIONS COMPANIES
1989 PROPERTY TAX ASSESSMENTS

COUNTY	AT&T COMMUNICATIONS	MCI TELECOMMUNICATION	SOUTHERN BELL TELEPHONE	WESTERN UNION TELEGRAPH CO.	WILLIAMS TELECOMMUNICATIONS (FORMERLY LIGHTNET)	US SPRINT
Abbeville	$349,550	$0	$53,190	$0	$0	$0
Aiken	$38,000	$138,670	$5,850,710	$1,230	$25,240	$128,860
Allendale	$156,750	$346,420	$349,940	$140	$105,720	$2,046,280
Anderson	$53,450	$94,910	$6,734,220	$1,920	$0	$0
Bamberg	$70,680	$85,790	$596,810	$670	$12,950	$140,120
Barnwell	$99,800	$0	$949,600	$70	$15,150	$72,110
Beaufort	$680	$0	$26,340	$1,430	$0	$0
Berkeley	$24,240	$0	$1,502,420	$1,100	$0	$0
Calhoun	$0	$0	$123,580	$30	$0	$0
Charleston	$902,340	$232,220	$16,923,900	$17,840	$0	$0
Cherokee	$82,590	$109,340	$1,658,450	$500	$0	$99,920
Chester	$192,690	$0	$0	$360	$0	$210,150
Chesterfield	$78,120	$0	$558,710	$490	$26,800	$3,500
Clarendon	$0	$0	$0	$490	$0	$235,550
Colleton	$192,650	$0	$202,530	$720	$0	$0
Darlington	$147,680	$0	$2,683,010	$950	$0	$88,160
Dillon	$465,940	$102,520	$1,126,030	$170	$0	$0
Dorchester	$90,480	$0	$3,661,500	$580	$0	$0
Edgefield	$31,850	$0	$835,840	$140	$0	$0
Fairfield	$270,670	$0	$68,750	$0	$0	$0
Florence	$732,230	$236,320	$5,225,870	$7,710	$0	$0
Georgetown	$0	$0	$0	$530	$0	$0
Greenville	$1,698,190	$259,630	$17,877,310	$32,150	$0	$0
Greenwood	$83,650	$0	$0	$2,670	$0	$13,540
Hampton	$42,860	$82,800	$0	$280	$0	$0
Horry	$218,010	$0	$410	$2,680	$15,270	$277,770
Jasper	$0	$0	$10,320	$0	$0	$0
Kershaw	$187,270	$0	$2,118,880	$590	$2,720	$17,410
Lancaster	$142,490	$0	$500	$600	$27,540	$254,230
Laurens	$884,690	$0	$942,120	$20	$0	$0
Lee	$56,020	$0	$29,050	$230	$0	$0
Lexington	$114,700	$73,280	$5,558,530	$1,420	$0	$0
McCormick	$84,660	$0	$410	$0	$15,510	$185,910
Marion	$88,710	$0	$1,406,510	$580	$0	$0
Marlboro	$0	$0	$1,035,250	$940	$0	$0
Newberry	$242,810	$0	$1,623,300	$100	$6,900	$79,400
Oconee	$0	$107,400	$2,758,820	$250	$0	$0
Orangeburg	$2,580	$82,580	$2,946,990	$1,280	$0	$0
Pickens	$1,480	$0	$3,993,890	$580	$14,000	$163,840
Richland	$3,501,420	$270,340	$19,856,000	$26,260	$0	$0
Saluda	$0	$0	$200,090	$0	$59,270	$203,920
Spartanburg	$90,900	$201,190	$9,725,860	$7,870	$0	$0
Sumter	$210,900	$103,810	$43,750	$6,280	$0	$448,420
Union	$389,550	$110,260	$1,133,060	$270	$0	$0
Williamsburg	$37,690	$0	$360	$370	$0	$0
York	$441,030	$112,120	$1,907,190	$1,700	$0	$0
STATE TOTAL	$12,500,000	$2,749,600	$122,300,000	$124,190	$327,070	$4,669,090

TABLE NO. 27 - PIPELINE COMPANIES 1989 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
C & T PIPELINE, INC.		
Chester	$5,280	
Kershaw	$10,560	
Lancaster	$12,510	
York	$9,780	$38,130
CAROTANE, INC.		
Abbeville	$12,560	
Aiken	80	
Chesterfield	$3,880	
Dillon	$5,320	
Florence	$3,850	
Greenwood	$400	
Horry	$7,430	
Kershaw	$20,460	
McCormick	$340	
Marion	$4,820	
Richland	$8,910	$68,050
CAROLINA-TRANSCO PROPANE COMPANY		
York	$1,137,640	$1,137,640
CARO-TRAN COMPANY		
Chester	$47,320	
Kershaw	$69,180	
Lancaster	$113,530	
York	$87,290	$317,320
COLONIAL PIPELINE COMPANY		
Abbeville	$306,610	
Aiken	$23,140	
Anderson	$2,332,820	
Cherokee	$1,781,540	
Edgefield	$94,850	
Greenville	$1,076,910	
Greenwood	$79,780	
Laurens	$149,370	
McCormick	$212,720	
Spartanburg	$1,891,980	
York	$29,250	$7,978,970
DIXIE PIPELINE		
Aiken	$74,350	
Chesterfield	$151,970	
Edgefield	$74,130	
Kershaw	$111,770	
Lexington	$158,180	
McCormick	$7,280	
Marlboro	$13,270	
Richland	$40,020	$630,970

TABLE NO. 27 - PIPELINE COMPANIES 1989 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
PLANTATION PIPELINE COMPANY		
Arderson	$448,590	
Cherokee	$298,110	
Greenville	$226,080	
Laurens	$7,740	
Spartanburg	$492,800	$1,473,320
SOUTH CAROLINA PIPELINE CORPORATION		
Abbeville	$54,910	
Aiken	$1,576,810	
Allendale	$36,770	
Anderson	$13,510	
Bamberg	$9,360	
Barnwell	$78,770	
Beaufort	$67,370	
Berkeley	$1,683,160	
Calhoun	$8,390	
Charleston	$99,000	
Cherokee	$41,260	
Chester	$136,690	
Chesterfield	$149,080	
Colleton	$34,230	
Darlington	$174,740	
Dillon	$81,930	
Dorchester	$429,370	
Edgefield	$36,970	
Fairfield	$15,300	
Florence	$139,900	
Georgetown	$95,850	
Greenwood	$36,020	
Hampton	$86,920	
Horry	$62,670	
Jasper	$1,220	
Kershaw	$599,090	
Lancaster	$61,280	
Lee	$93,710	
Lexington	$510,460	
Marion	$105,390	
Marlboro	$76,630	
Newberry	$105,230	
Orangeburg	$465,960	
Richland	$536,270	
Saluda	$101,150	
Spartanburg	$58,820	
Sumter	$54,830	
Union	$104,720	
Williamsburg	$22,570	
York	$120,260	$8,166,570
SOUTHERN NATURAL GAS COMPANY		
Aiken	$281,950	

TABLE NO. 27 - PIPELINE COMPANIES 1989 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
Jasper	$677,910	$959,860
TRANSCONTINENTAL GAS PIPELINE CORP.		
Anderson	$796,720	
Cherokee	$516,920	
Greenville	$511,980	
Laurens	$61,250	
Spartanburg	$1,137,530	$3,024,400
STATE TOTALS		$23,795,230

TABLE NO. 28 - ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN THE DAILY OPERATION OF THE CSX TRANSPORTATION (FORMERLY SEABOARD SYSTEM) IN SOUTH CAROLINA FOR TAX YEAR 1989

COUNTY	MILES OF TRACK	TOTAL RAILROAD PROPERTY
Abbeville	33.51	$411,390
Aiken	18.55	$130,920
Allendale	40.75	$349,820
Anderson	25.86	$327,790
Bamberg	29.92	$366,750
Barnwell	39.77	$454,310
Beaufort	0.41	$5,910
Berkeley	78.98	$838,910
Calhoun	18.62	$183,840
Charleston	50.26	$645,350
Cherokee	2.50	$32,780
Chester	29.26	$351,780
Chesterfield	40.66	$395,180
Clarendon	25.64	$278,330
Colleton	22.47	$324,300
Darlington	2.06	$8,820
Dillon	39.71	$466,530
Dorchester	1.16	$2,170
Florence	64.36	$1,102,110
Georgetown	30.61	$150,470
Greenville	47.63	$650,610
Greenwood	54.98	$611,680
Hampton	54.73	$506,900
Jasper	49.99	$618,760
Kershaw	36.20	$414,910
Lancaster	7.44	$88,550
Laurens	94.61	$921,530
Lee	9.80	$193,890
Lexington	35.81	$418,370
McCormick	31.42	$272,250
Marion	36.39	$339,250
Marlboro	26.31	$231,800
Newberry	37.05	$374,110
Orangeburg	71.95	$588,270
Richland	61.39	$962,060
Spartanburg	60.64	$780,020
Sumter	52.83	$850,770
Union	13.99	$165,160
Williamsburg	61.00	$668,700
York	7.51	$89,950
TOTAL	1,446.73	$16,575,000

TABLE NO. 29 - ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN THE DAILY OPERATION OF THE NORFOLK SOUTHERN SYSTEM IN SOUTH CAROLINA FOR TAX YEAR 1989

SOUTHERN RAILWAY SYSTEM	MILES OF TRACK	TOTAL RAILROAD PROPERTY
Aiken	65.98	$601,370
Anderson	24.54	$226,640
Bamberg	20.03	$175,010
Barnwell	24.52	$218,670
Calhoun	15.15	$198,570
Charleston	13.99	$222,240
Cherokee	34.35	$462,870
Chester	21.76	$291,200
Dorchester	34.92	$459,760
Edgefield	20.90	$206,710
Fairfield	61.09	$716,370
Greenville	29.76	$488,630
Greenwood	12.13	$114,250
Kershaw	5.12	$22,370
Lancaster	32.14	$140,420
Lexington	57.11	$659,080
Newberry	42.71	$374,420
Oconee	45.11	$640,260
Orangeburg	41.92	$508,740
Pickens	26.72	$471,380
Richland	70.02	$986,900
Saluda	14.40	$195,590
Spartanburg	64.38	$1,521,900
Sumter	20.75	$91,260
Union	35.39	$315,290
York	53.82	$463,410
TOTAL NORFOLK SOUTHERN	888.71	$10,773,310

TABLE NO. 30 - ASSESSED VALUE OF ALL RAILROAD PROPERTY USED IN THE DAILY OPERATION OF THE LOCAL RAILROADS IN SOUTH CAROLINA FOR TAX YEAR 1989

LOCAL RAILROADS	MILES OF TRACK	TOTAL RAILROAD PROPERTY
Greenville & Northern	11.32	$69,000
Hampton & Branchville	42.55	$132,080
Lancaster & Chester	28.60	$279,810
Mid Atlantic	37.00	$128,240
North Charleston Terminal	2.29	$42,500
Pickens Railroad	9.30	$75,670
SC Central Railroad	55.19	$404,870
TOTAL LOCAL RAILROADS	131.06	$1,132,170

TABLE NO. 31 - WATER COMPANIES 1989 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
AUGUSTA FIELDS UTILITY SYSTEM, INC.		
Greenwood	$510	$510
B & B WATER WORKS		
Spartanburg	$15,865	$15,865
CAROLINA WATER SERVICE, INC.		
Anderson	$3,740	
Dorchester	$1,590	
Lancaster	$6,600	
Lexington	$61,090	
Sumter	$4,380	
Williamsburg	$800	
York	$32,190	$110,390
CLEMMONS TRAILER PARK WATER CO.		
Berkeley	$2,190	$2,190
CROWNDALE WATER SYSTEM INC.		
Sumter	$4,750	$4,750
E & R PARTNERSHIP		
Clarendon	$1,110	$1,110
EAGLE POINT WATER COMPANY		
Clarendon	$1,730	$1,730
ELGIN ESTATES		
Lexington	$2,090	$2,090
FAIRFOREST WATER SYSTEM		
Greenwood	$240	$240
H2O WATER CO. (FORMERLY PORTER WATER)		
Greenville	$460	$460
H & H ENTERPRISES, INC.		
York	$2,180	$2,180
HARBOR ISLAND		
Beaufort	$2,420	$2,420
HARE WATER WORKS		
Berkeley	$12,350	$12,350
HEATER OF SEABROOK, INC.		
Charleston	$229,730	$229,730
HEATER UTILITIES, INC.		
Fairfield	$3,240	
Lexington	$104,480	
Richland	$39,980	
Saluda	$1,220	
Sumter	$7,800	$156,720

TABLE NO. 31 - WATER COMPANIES 1989 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
HILTON HEAD PLANTATION UTILITIES INC.		
Beaufort	$84,100	$84,100
HYDE PARK WATER WORKS		
Greenwood	$560	$560
ISLE OF PALMS WATER COMPANY		
Charleston	$92,860	$92,860
KIAWAH ISLAND UTILITY, INC.		
Charleston	$197,620	$197,620
LAKE MOULTRIE WATER COMPANY		
Berkeley	$2,130	$2,130
LAKE MURRAY UTILITIES, INC.		
Lexington	$1,160	$1,160
LAKE VUE WATER WORKS		
Clarendon	$350	$350
LAKEWOOD COMMUNITY WATER PLANT, INC.		
Lexington	$950	$950
OAK GROVE ESTATES UTILITIES, INC.		
Lexington	$2,710	$2,710
PINEY GROVE UTILITIES INC. (FORMERLY GENERAL UTILITIES)		
Lexington	$13,380	$13,380
PLANTATION UTILITIES INC. (FORMERLY WEXFORD UTILITY)		
Beaufort	$12,710	$12,710
RIVER PINES WATER SYSTEMS, INC.		
York	$14,230	$14,230
ROCKY WELL CORP.		
Lexington	$1,600	$1,600
SOUTHLAND UTILITIES, INC.		
Lexington	$9,430	$9,430
TEGA CAY UTILITIES (TCU)		
York	$31,430	$31,430
TOWN & COUNTRY		
Greenwood	$180	$180
UNITED UTILITIES, INC.		
Anderson	$2,000	
Greenville	$5,840	
Laurens	$500	
Spartanburg	$1,560	$9,900

TABLE NO. 31 - WATER COMPANIES 1989 PROPERTY TAX ASSESSMENTS

NAME - COUNTY	ASSESSED VALUE	TOTAL FOR COMPANY
WESTOVER WATER COMPANY		
Greenwood	$1,850	$1,850
WESTSIDE WATER COMPANY, INC.		
Sumter	$2,030	$2,030
WILD DUNES UTILITIES INC.		
Charleston	$114,760	$114,760
STATE TOTAL		$1,136,675

TABLE NO. 32 - SALES AND USE TAX ACCOUNTS
1988-1989

Sales Tax Accounts:	
Total Active Accounts on July 1, 1988	82,412
Add New Accounts	19,349
Total	101,761
Less Closed Accounts	16,067
TOTAL SALES TAX ACCOUNTS ON JUNE 30, 1989	85,694
Use Tax Accounts:	
Total Active Accounts on July 1, 1988	11,692
Add New Accounts	975
Total	12,667
Less Closed Accounts	1,181
TOTAL USE TAX ACCOUNTS ON JUNE 30, 1988	11,486

TABLE NO. 33 - ANALYSIS OF SALES AND USE TAX RETURNS
FISCAL YEAR 1988-1989

TAX LIABILITY		NUMBER OF RETURNS	PERCENT OF TOTAL	AMOUNT OF TAX	PERCENT OF TOTAL
	$0	237,552	22.549%	$820,001.84 *	0.063%
UNDER	$1	3,096	0.294%	$5,039.13	0.000%
UNDER	$10	49,481	4.697%	$314,386.40	0.024%
UNDER	$20	40,472	3.842%	$680,734.69	0.052%
UNDER	$30	29,328	2.784%	$792,471.84	0.061%
UNDER	$40	23,643	2.244%	$878,309.72	0.067%
UNDER	$50	20,172	1.915%	$953,081.68	0.073%
UNDER	$75	40,296	3.825%	$2,587,416.74	0.199%
UNDER	$100	30,743	2.918%	$2,773,317.32	0.213%
UNDER	$500	238,185	22.610%	$63,343,657.15	4.864%
UNDER	$1,000	122,170	11.597%	$88,426,997.66	6.791%
UNDER	$1,500	62,214	5.906%	$76,501,338.51	5.875%
UNDER	$2,000	37,012	3.513%	$64,211,454.37	4.931%
UNDER	$2,500	23,572	2.238%	$52,669,725.68	4.045%
UNDER	$5,000	45,136	4.285%	$155,825,655.97	11.967%
UNDER	$10,000	23,685	2.248%	$165,868,326.52	12.738%
UNDER	$20,000	17,846	1.694%	$248,860,166.41	19.111%
UNDER	$30,000	4,940	0.469%	$118,639,959.11	9.111%
UNDER	$40,000	1,630	0.155%	$56,050,028.60	4.304%
UNDER	$50,000	760	0.072%	$33,928,804.90	2.606%
UNDER	$60,000	421	0.040%	$22,865,118.34	1.756%
UNDER	$70,000	198	0.019%	$12,762,877.57	0.980%
UNDER	$80,000	325	0.031%	$9,532,133.21	0.732%
UNDER	$90,000	84	0.008%	$7,174,602.58	0.551%
UNDER	$100,000	67	0.006%	$6,467,854.48	0.497%
UNDER	$200,000	303	0.029%	$41,025,059.69	3.151%
UNDER	$300,000	46	0.004%	$10,945,629.16	0.841%
OVER	$300,000	93	0.009%	$57,260,562.55	4.397%
TOTAL		1,053,470	100.000%	$1,302,164,711.82 **	100.000%

* Penalties only.

TABLE NO. 34 - 1988 GROSS AND NET TAXABLE SALES IN SOUTH CAROLINA

COUNTY	UNITS	GROSS SALES	NET TAXABLE SALES
ABBEVILLE	480	$111,780,852.44	$53,599,247.25
AIKEN	2,699	$936,020,887.80	$512,549,512.67
ALLENDALE	281	$82,329,978.72	$26,458,797.76
ANDERSON	3,427	$1,608,564,918.76	$794,536,326.65
BAMBERG	384	$106,623,897.42	$51,507,947.04
BARNWELL	496	$114,888,087.46	$71,615,717.97
BEAUFORT	2,877	$1,331,510,396.23	$747,355,841.28
BERKELEY	1,959	$964,408,989.70	$360,025,621.75
CALHOUN	271	$59,164,211.08	$24,091,017.69
CHARLESTON	8,031	$5,148,040,677.18	$2,448,016,986.38
CHEROKEE	998	$324,545,531.34	$206,281,785.14
CHESTER	669	$177,486,445.38	$105,037,020.20
CHESTERFIELD	1,002	$228,499,572.56	$129,006,102.98
CLARENDON	698	$252,235,216.21	$93,978,380.49
COLLETON	879	$279,123,825.40	$154,079,538.70
DARLINGTON	1,530	$540,258,905.93	$225,069,537.34
DILLON	705	$287,117,137.16	$125,498,054.21
DORCHESTER	1,586	$578,556,542.60	$328,659,040.75
EDGEFIELD	376	$148,591,334.81	$49,025,509.80
FAIRFIELD	440	$100,483,793.40	$57,813,906.14
FLORENCE	3,438	$1,755,984,356.88	$875,724,500.39
GEORGETOWN	1,368	$466,469,036.38	$269,796,989.31
GREENVILLE	8,658	$4,941,209,608.57	$2,590,641,850.39
GREENWOOD	1,538	$552,676,555.28	$362,141,759.86
HAMPTON	499	$154,625,531.41	$66,369,521.92
HORRY	6,575	$2,323,025,623.19	$1,689,006,512.29
JASPER	454	$170,871,969.33	$75,265,001.34
KERSHAW	1,111	$559,573,866.00	$191,285,474.17
LANCASTER	1,328	$377,092,104.97	$238,896,775.95
LAURENS	1,217	$357,089,786.80	$207,175,867.58
LEE	433	$85,699,852.57	$36,984,792.08
LEXINGTON	4,431	$1,931,405,406.19	$1,070,219,750.82
MCCORMICK	191	$34,832,777.79	$14,371,960.40
MARION	840	$229,123,172.58	$115,537,307.91
MARLBORO	629	$145,313,613.05	$81,636,962.74
NEWBERRY	787	$356,384,781.97	$151,169,714.69
OCONEE	1,321	$392,206,869.33	$252,135,461.11
ORANGEBURG	2,272	$874,002,934.26	$425,400,122.91
PICKENS	1,880	$621,768,604.01	$383,724,106.91
RICHLAND	6,921	$5,403,825,240.72	$2,966,975,150.49
SALUDA	344	$85,437,534.98	$37,778,223.63
SPARTANBURG	5,589	$3,089,281,058.27	$1,371,870,652.04
SUMTER	2,164	$961,919,809.39	$476,374,043.09
UNION	631	$138,236,493.51	$97,284,984.46
WILLIAMSBURG	837	$290,677,335.98	$158,121,902.63
YORK	3,209	$1,169,743,422.57	$693,180,920.27
TOTAL OF COUNTIES	88,453	$40,848,708,647.56	$21,463,276,201.57
UNALLOCATED TOTAL	2,827	$642,205,545.98	$193,084,914.99
STATE TOTALS		$41,490,914,193.54	$21,656,361,116.56

TABLE NO. 35 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1988

ABBEVILLE	$48,094,845.73	
CALHOUN FALLS	$6,084,628.06	
DONALDS	$221,333.00	
DUE WEST	$3,233,163.00	
HONEA PATH*	***	
LOWNDESVILLE	$195,979.00	
WARE SHOALS*	***	
ABBEVILLE COUNTY		$111,780,852.44
AIKEN	$272,467,860.44	
BURNETTOWN	***	
JACKSON	$5,237,128.65	
MONETTA*	$1,418,468.00	
NEW ELLENTON	$8,250,752.95	
NORTH AUGUSTA	$103,356,676.67	
PERRY	***	
SALLEY	$1,265,445.00	
WAGENER	$9,439,499.75	
WINDSOR	***	
AIKEN COUNTY		$936,020,887.80
ALLENDALE	$56,019,339.81	
FAIRFAX*	$7,375,679.57	
SYCAMORE	$740,902.00	
ULMERS	***	
ALLENDALE COUNTY		$82,329,978.72
ANDERSON	$503,681,549.94	
BELTON	$36,739,704.44	
CLEMSON*	$0.00	
HONEA PATH*	$35,306,301.33	
IVA	$6,364,851.59	
PELZER	$5,014,168.02	
PENDLETON	$19,978,643.58	
STARR	***	
WEST PELZER	$1,999,755.50	
WILLIAMSTON	$11,684,464.36	
ANDERSON COUNTY		$1,608,564,918.76
BAMBERG	$34,646,777.72	
DENMARK	$25,785,025.15	
EHRHARDT	$7,237,021.64	
GOVAN	***	
OLAR	$650,219.00	

TABLE NO. 35 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1988

BAMBERG COUNTY		$106,623,897.42
BARNWELL	$47,917,100.12	
BLACKVILLE	$4,036,352.66	
ELKO	$1,110,701.37	
HILDA	$1,070,501.00	
KLINE	***	
SNELLING	***	
WILLISTON	$27,240,367.23	
BARNWELL COUNTY		$114,888,087.46
BEAUFORT	$120,959,177.33	
BLUFFTON	$8,140,378.70	
HILTON HEAD ISLAND	$504,659,208.34	
PORT ROYAL	$17,341,058.98	
YEMASSEE*	***	
BEAUFORT COUNTY		$1,331,510,396.23
BONNEAU	$2,337,714.39	
GOOSE CREEK	$97,440,405.00	
HANAHAN	$32,884,197.65	
JAMESTOWN	$452,934.00	
MONCKS CORNER	$453,976,407.69	
ST. STEPHENS	$16,893,473.99	
SUMMERVILLE*	3,814,716.44	
BERKELEY COUNTY		$964,408,989.70
CAMERON	$6,767,245.21	
ST. MATTHEWS	$30,309,542.68	
CALHOUN COUNTY		$59,164,311.08
CHARLESTON	$1,928,496,310.24	
FOLLY BEACH	$5,365,023.52	
HOLLYWOOD	$14,815,096.30	
ISLE OF PALMS	$31,693,043.50	
KIAWAH ISLAND	9,628,594.00	
LINCOLNVILLE	***	
MCCLELLANVILLE	$7,826,580.00	
MEGGETT	***	
MT. PLEASANT	$172,940,556.62	
NORTH CHARLESTON	$1,269,718,777.64	
RAVENEL	$16,300,691.32	

TABLE NO. 35 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1988

SEABROOK ISLAND	***	
SULLIVAN'S ISLAND	$1,437,746.88	
SUMMERVILLE*	***	
CHARLESTON COUNTY		$5,148,040,677.18
BLACKSBURG	$9,247,555.24	
GAFFNEY	$122,097,787.62	
CHEROKEE COUNTY		$324,545,531.34
CHESTER	$39,135,837.95	
FT. LAWN	$2,301,056.00	
GREAT FALLS	$11,936,245.35	
LOWRYS	***	
RICHBURG	***	
CHESTER COUNTY		$177,486,445.38
CHERAW	$92,165,256.44	
CHESTERFIELD	$13,765,286.62	
JEFFERSON	$5,284,056.20	
MCBEE	$2,940,939.21	
MT. CROGHAN	***	
PAGELAND	$38,941,265.41	
PATRICK	$4,763,382.00	
RUBY	$583,600.00	
CHESTERFIELD COUNTY		$228,499,572.56
MANNING	$69,146,564.93	
PAXVILLE	$772,151.00	
SUMMERTON	$9,910,809.58	
TURBEVILLE	$17,914,392.38	
CLARENDON COUNTY		$252,235,216.21
COTTAGEVILLE	$2,213,369.92	
EDISTO BEACH	$7,804,288.34	
LODGE	***	
SMOAKS	$598,066.00	
WALTERBORO	$113,839,542.17	
WILLIAMS	***	
COLLETON COUNTY		$279,123,825.40

TABLE NO. 35 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1988

DARLINGTON	$99,709,918.05	
HARTSVILLE	$143,693,274.66	
LAMAR	$10,209,347.13	
SOCIETY HILL	$2,587,312.00	
DARLINGTON COUNTY		$540,258,905.93
DILLON	$87,323,478.70	
LAKE VIEW	$9,930,373.73	
LATTA	$17,438,232.67	
DILLON COUNTY		$287,117,137.16
HARLEYVILLE	$4,043,700.94	
REEVESVILLE	$2,451,691.00	
RIDGEVILLE	$1,907,545.00	
ST. GEORGE	$36,697,676.89	
SUMMERVILLE*	$192,695,883.10	
DORCHESTER COUNTY		$578,556,542.60
EDGEFIELD	$12,457,118.66	
JOHNSTON	$30,802,036.25	
TRENTON	$116,228.00	
EDGEFIELD COUNTY		$148,591,334.81
RIDGEWAY	$3,012,791.87	
WINNSBORO	$32,069,982.25	
FAIRFIELD COUNTY		$100,483,793.40
COWARD	$2,234,132.35	
FLORENCE	$770,735,336.97	
JOHNSONVILLE	$25,070,124.53	
LAKE CITY	$82,377,023.36	
OLANTA	$7,433,484.67	
PAMPLICO	$19,572,322.22	
QUINBY	$2,155,117.00	
SCRANTON	$2,267,893.00	
TIMMONSVILLE	$18,404,926.71	
FLORENCE COUNTY		$1,755,984,356.88
ANDREWS*	$96,821,406.29	
GEORGETOWN	$165,819,048.01	

TABLE NO. 35 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1988

PAWLEYS ISLAND	$6,177,111.10	
GEORGETOWN COUNTY		$466,469,036.38
CITY VIEW	$54,034,293.48	
FOUNTAIN INN*	$23,246,262.33	
GREENVILLE	$1,842,693,729.19	
GREER*	$284,421,189.49	
MAULDIN	$129,070,736.09	
SIMPSONVILLE	$69,019,826.05	
TRAVELERS REST	$45,831,282.17	
WOODSIDE	$0.00	
GREENVILLE COUNTY		$4,941,209,608.57
GREENWOOD	$292,879,215.74	
HODGES	$1,239,624.00	
NINETY SIX	$8,099,270.63	
TROY	***	
WARE SHOALS*	$7,149,394.00	
GREENWOOD COUNTY		$552,676,555.28
BRUNSON	$1,919,059.02	
ESTILL	$30,846,775.50	
FAIRFAX*	$0.00	
FURMAN	$3,744,302.00	
GIFFORD	***	
HAMPTON	$49,391,415.76	
LURAY	***	
SCOTIA	***	
VARNVILLE	$5,585,218.75	
YEMASSEE*	$4,890,731.59	
HAMPTON COUNTY		$154,625,531.41
ATLANTIC BEACH	$1,836,426.20	
AYNOR	$9,227,724.00	
BRIARCLIFFE ACRES	$0.00	
CONWAY	$176,713,836.85	
LORIS	$56,039,598.92	
MYRTLE BEACH	$655,065,943.07	
NORTH MYRTLE BEACH	$167,931,030.70	
SURFSIDE BEACH	$71,103,380.54	
HORRY COUNTY		$2,323,025,623.19

TABLE NO. 35 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1988

HARDEEVILLE	$31,888,970.14	
RIDGELAND	$72,543,588.44	
JASPER COUNTY		$170,871,969.33
BETHUNE	$4,651,433.25	
CAMDEN	$127,685,999.82	
ELGIN	$7,860,005.44	
KERSHAW COUNTY		$559,573,866.00
HEATH SPRINGS	$1,291,996.00	
KERSHAW	$26,064,216.90	
LANCASTER	$138,099,892.22	
LANCASTER COUNTY		$377,092,104.97
CLINTON	$89,068,919.61	
CROSS HILL	$191,760.00	
FOUNTAIN INN*	***	
GRAY COURT	$2,757,472.70	
LAURENS	$122,280,072.02	
WARE SHOALS*	***	
WATERLOO	***	
LAURENS COUNTY		$357,089,786.80
BISHOPVILLE	$41,705,896.44	
LYNCHBURG	$2,405,140.29	
LEE COUNTY		$85,699,852.57
BATESBURG*	$69,365,531.37	
CAYCE	$178,331,322.11	
CHAPIN	$100,291,076.66	
GASTON	$435,701.00	
GILBERT	$4,109,028.75	
IRMO*	$18,320,153.87	
LEESVILLE	$14,971,230.08	
LEXINGTON	$149,165,275.42	
PELION	$6,251,415.00	
PINE RIDGE	$617,362.00	
SOUTH CONGAREE	$3,368,632.93	
SPRINGDALE	$7,673,435.60	
SUMMIT	***	
SWANSEA	$8,651,380.28	
WEST COLUMBIA	$248,726,143.40	

TABLE NO. 35 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1988

LEXINGTON COUNTY		$1,931,405,406.19
MCCORMICK	$11,124,571.14	
MOUNT CARMEL	$0.00	
PARKSVILLE	***	
PLUM BRANCH	***	
MCCORMICK COUNTY		$34,832,777.79
MARION	$75,046,798.90	
MULLINS	$49,211,947.76	
NICHOLS	$13,619,465.99	
SELLERS	$359,958.00	
MARION COUNTY		$229,123,172.58
BENNETTSVILLE	$56,706,270.12	
BLENHEIM	$378,455.94	
CLIO	$2,181,004.39	
MCCOLL	$5,815,732.83	
TATUM	$1,928,957.00	
MARLBORO COUNTY		$145,313,613.05
CHAPPELLS	***	
LITTLE MOUNTAIN	$2,280,835.55	
NEWBERRY	$119,741,661.09	
PEAK	***	
POMARIA	$1,585,924.47	
PROSPERITY	$8,715,076.42	
SILVERSTREET	***	
WHITMIRE	$5,086,333.84	
NEWBERRY COUNTY		$356,384,781.97
SALEM	$741,961.00	
SENECA	$102,876,107.24	
WALHALLA	$21,559,855.67	
WESTMINSTER	$25,214,038.86	
WEST UNION	$6,246,309.00	
OCONEE COUNTY		$392,206,869.33
BOWMAN	$3,533,623.58	
BRANCHVILLE	$3,055,763.19	

TABLE NO. 35 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1988

COPE	***	
CORDOVA	$245,196.00	
ELLOREE	$11,703,320.61	
EUTAWVILLE	$2,942,734.00	
HOLLY HILL	$21,667,178.07	
LIVINGSTON	***	
NEESES	$734,958.43	
NORTH	$15,925,297.97	
NORWAY	$4,746,675.00	
ORANGEBURG	$359,474,020.52	
ROWESVILLE	$892,923.00	
SANTEE	$16,623,264.30	
SPRINGFIELD	$3,113,030.00	
VANCE	$2,822,479.00	
WOODFORD	***	
ORANGEBURG COUNTY		$874,002,934.26
CENTRAL	$3,629,432.63	
CLEMSON*	$73,099,493.47	
EASLEY	$247,546,570.14	
LIBERTY	$20,826,478.90	
NORRIS	$1,216,603.78	
PICKENS	$78,368,018.52	
SIX MILE	$2,886,192.29	
PICKENS COUNTY		$621,768,604.01
ARCADIA LAKES	$447,051.53	
BLYTHEWOOD	$7,054,115.51	
COLUMBIA	$2,096,665,709.88	
EASTOVER	$1,876,841.22	
FOREST ACRES	$55,614,943.75	
IRMO*	$2,847,915.80	
RICHLAND COUNTY		$5,403,825,240.72
BATESBURG*	***	
MONETTA*	***	
RIDGE SPRING	$9,392,405.48	
SALUDA	$35,432,664.74	
WARD	$251,036.36	
SALUDA COUNTY		$85,437,534.98
CAMPOBELLO	$956,202.00	
CENTRAL PACOLET	***	
CHESNEE	$23,092,378.94	

TABLE NO. 35 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1988

COWPENS	$8,858,297.76	
DUNCAN	$13,022,467.42	
GREER*	$8,095,816.27	
INMAN	$16,813,159.53	
LANDRUM	$15,139,275.71	
LYMAN	$21,760,169.99	
PACOLET	$6,998,391.98	
PACOLET MILLS	$169,898.00	
SPARTANBURG	$927,036,493.59	
WELLFORD	$6,943,511.00	
WOODRUFF	$30,483,179.88	
SPARTANBURG COUNTY		$3,089,281,058.27
MAYESVILLE	$1,072,569.88	
PINEWOOD	$2,301,459.00	
SUMTER	$505,297,367.88	
SUMTER COUNTY		$961,919,809.39
CARLISLE	$807,148.39	
JONESVILLE	$6,116,097.10	
LOCKHART	***	
UNION	$75,336,703.61	
UNION COUNTY		$138,236,493.51
ANDREWS*	***	
GREELEYVILLE	$6,606,444.84	
HEMINGWAY	$32,230,476.34	
KINGSTREE	$95,476,509.03	
LANE	$743,670.54	
STUCKEY	$2,579,939.13	
WILLIAMSBURG COUNTY		$290,677,335.98
CLOVER	$28,730,464.66	
FORT MILL	$33,998,321.50	
HICKORY GROVE	$1,296,379.00	
MCCONNELLS	***	
ROCK HILL	$468,387,744.08	
SHARON	$2,110,907.00	
SMYRNA	***	
TEGA CAY	$773,069.00	
YORK	$93,412,155.57	
YORK COUNTY		$1,169,743,422.57

TABLE NO. 35 - TOTAL GROSS SALES REPORTED BY BUSINESSES
ON SALES TAX RETURNS FROM JANUARY THROUGH DECEMBER 1988

CITY TOTAL	$20,031,736,455.35	
SUM OF COUNTIES		$40,848,708,647.56
UNALLOCATED TOTAL		$642,205,545.98
STATE TOTAL		$41,490,914,193.54

*CITIES DIVIDED BETWEEN COUNTY LINES

*** These cities do not have enough businesses for us to disclose the amount of gross receipts reported. The totals listed at the end of this report include the gross receipts for these cities.

TABLE NO. 36 - COLLECTIONS OF SOUTH CAROLINA
SALES AND USE TAX BY BUSINESS CLASSIFICATION

CODE NO.		1986-1987	PERCENT	1987-1988	PERCENT	1988-1989	PERCENT
	STATE TOTAL (GROSS)	$1,190,828,666 *	100.000%	$1,267,237,069 *	100.000%	$1,368,275,055 *	100.000%
	AGRICULTURE	$1,135,005	0.095%	$1,362,581	0.108%	1,323,078	0.097%
0110	AGRICULTURE, FORESTRY, FSHRS.	$1,135,005	0.095%	$1,362,581	0.108%	1,323,078	0.097%
	MINING	$304,113	0.026%	$401,846	0.032%	685,337	0.050%
1010	MINING	$304,113	0.026%	$401,846	0.032%	685,337	0.050%
	CONSTRUCTION	$10,967,590	0.921%	$13,926,617	1.099%	15,860,138	1.159%
1510	GENERAL BLDG. CONTRACTORS	$4,499,466	0.378%	$5,639,619	0.445%	6,288,793	0.460%
1520	HIGHWAY & STREET CONST.	$498,085	0.042%	$1,011,524	0.080%	1,085,727	0.079%
1530	PLMBG., HTG., AIR COND. & ELEC.	$4,376,323	0.368%	$5,229,638	0.413%	6,284,714	0.459%
1538	OTHER CONTRACTORS	$1,593,716	0.134%	$2,045,835	0.161%	2,200,904	0.161%
	MANUFACTURING	$40,849,076	3.430%	$43,606,607	3.441%	51,164,098	3.739%
2010	FOOD, DAIRY & KINDRED PROD.	$2,361,407	0.198%	$2,275,070	0.180%	2,696,733	0.197%
2086	BEVERAGE INDUSTRIES	$1,187,422	0.100%	$908,943	0.072%	741,314	0.054%
2220	TEXTILE MILLS	$6,689,360	0.562%	$6,480,898	0.511%	6,373,732	0.466%
2300	APPA. & OTHER FABR. TEXT. PROD.	$1,618,764	0.136%	$1,679,740	0.133%	2,169,287	0.159%
2400	LOGGING, LMBR. & WOOD PRODUCTS	$1,008,818	0.085%	$1,016,209	0.080%	948,705	0.069%
2500	FURNITURE & FIXTURES	$672,850	0.057%	$783,241	0.062%	985,403	0.072%
2600	PAPER & ALLIED PRODUCTS	$3,572,315	0.300%	$3,467,659	0.274%	3,519,298	0.257%
2700	PRINTING, PUB., & ALLIED IND.	$3,025,848	0.254%	$3,056,518	0.241%	3,460,898	0.253%
2800	AGR. & INDUSTRIAL CHEMICALS	$3,949,320	0.332%	$4,439,414	0.350%	6,030,733	0.441%
2812	PLASTIC MAT., SYNTHETIC RESINS, SYN. & OTHER MAN-MADE FIBERS	$3,293,101	0.277%	$4,607,596	0.364%	7,589,506	0.555%
3198	LEATHER & LEATHER PRODUCTS	$76,099	0.006%	$67,826	0.005%	63,314	0.005%
3200	STONE, CLAY & GLASS PRODUCTS	$1,153,404	0.097%	$1,397,941	0.110%	1,109,840	0.081%
3210	ASPHALT & RELATED PRODUCTS	$1,096,298	0.092%	$1,435,915	0.113%	1,377,636	0.101%
3300	PRIMARY METAL INDUSTRIES	$915,682	0.077%	$758,725	0.060%	1,108,314	0.081%
3400	FABRICATED METAL PRODUCTS	$2,402,391	0.202%	$2,576,867	0.203%	3,122,062	0.228%
3500	MACHRY., INC. ELEC. & TRANS. EQPT.	$5,189,189	0.436%	$5,793,426	0.457%	6,703,970	0.490%
3998	OTHER MANUFACTURING INDUSTRIES	$2,636,808	0.221%	$2,860,618	0.226%	3,163,353	0.231%
	UTILITIES	$98,141,441	8.241%	$89,109,648	7.032%	92,194,727	6.738%
4000	TRANSPORTATION	$817,685	0.069%	$1,164,961	0.092%	1,909,783	0.140%
4800	COMMUN., INC. RADIO & TV BRDCST.	$48,888,255	4.105%	$36,579,266	2.887%	38,482,683	2.812%
4900	ELEC., WATER AND GAS COMPANIES	$48,435,501	4.067%	$51,365,421	4.053%	51,802,261	3.786%
	WHOLESALE TRADE	$49,499	0.004%	$49,495	0.004%	45,930	0.003%
5000	WHOLESALE	$49,499	0.004%	$49,495	0.004%	45,930	0.003%
	RETAIL TRADE	$908,245,315	76.270%	$972,400,851	76.734%	1,048,107,652	76.601%
5211	BUILDING MATERIAL	$98,471,420	8.269%	$105,285,603	8.308%	107,122,306	7.829%
5215	HARDWARE, PTS., & FARM EQUIP.	$18,555,116	1.558%	$20,270,976	1.600%	21,011,169	1.536%
5221	DEPARTMENT STORES	$44,537,505	3.740%	$46,818,255	3.695%	49,786,819	3.639%
5222	SPECIAL VARIETY STORES	$59,033,720	4.957%	$66,301,690	5.232%	72,601,940	5.306%
5223	MAIL ORDER HOUSES	$1,924,779	0.162%	$2,739,757	0.216%	2,267,454	0.166%

TABLE NO. 36 - COLLECTIONS OF SOUTH CAROLINA
SALES AND USE TAX BY BUSINESS CLASSIFICATION

CODE NO.		1986-1987	PERCENT	1987-1988	PERCENT	1988-1989	PERCENT
5228	OTHER GEN. MERCHANDISE STORES	$29,540,616	2.481%	$29,342,610	2.315%	28,566,076	2.088%
5230	GROC. & RELATED PRODUCTS	$195,751,004	16.438%	$199,013,524	15.705%	209,510,193	15.312%
5240	MOTOR VEHICLE DEALERS	$86,082,374	7.229%	$92,871,042	7.329%	98,596,863	7.206%
5241	BOAT AND AIRPLANE DEALERS	$4,553,819	0.382%	$5,254,670	0.415%	4,910,747	0.359%
5243	GASOLINE SERVICE STATIONS	$13,184,962	1.107%	$14,217,534	1.122%	14,555,246	1.064%
5248	AUTOMOTIVE PRTS., ACC., TRS., ETC.	$23,773,169	1.996%	$25,285,353	1.995%	25,946,234	1.896%
5250	APPAREL & ACCESSORIES	$43,347,333	3.640%	$47,421,643	3.742%	53,320,406	3.897%
5260	HOME, OFFICE & STORE FURN.	$31,386,375	2.636%	$29,733,136	2.346%	31,225,804	2.282%
5270	EATING & DRINKING PLACES	$99,521,092	8.357%	$107,767,830	8.504%	116,823,234	8.538%
5291	DRUG STORES	$19,152,614	1.608%	$19,311,291	1.524%	19,972,596	1.460%
5292	LIQUOR STORES	$9,496,219	0.797%	$9,336,574	0.737%	9,573,695	0.700%
5293	JEWELRY STORES	$7,492,221	0.629%	$8,557,858	0.675%	9,742,268	0.712%
5295	SECOND HAND STORES	$457,833	0.038%	$611,898	0.048%	715,185	0.052%
5298	SPORTING GOODS STORES	$9,159,083	0.769%	$10,419,261	0.822%	10,551,240	0.771%
5310	COIN MACHINE VENDORS	$3,410,721	0.286%	$3,574,542	0.282%	3,521,721	0.257%
5320	HSEHLD. APP. & MUSICAL INSTRU.	$37,628,101	3.160%	$39,543,896	3.120%	41,930,666	3.064%
5330	TRAILERS & MOBILE HOMES	$6,773,451	0.569%	$6,408,098	0.506%	6,149,800	0.449%
5340	SCHOOL LUNCHES	$350,441	0.029%	$359,468	0.028%	386,683	0.028%
5350	BOOKS, OFF. & SCH. SUPP. & EQPT.	$18,437,452	1.548%	$18,865,488	1.489%	21,827,478	1.595%
5360	CIGAR STORES & NEWSSTANDS	$1,152,928	0.097%	$15,053,014	1.188%	35,099,577	2.565%
5370	FUEL & ICE DEALERS	$3,493,259	0.293%	$4,010,814	0.317%	4,611,430	0.337%
5380	FEED, SEED & FERTILIZER STORES	$1,631,769	0.137%	$1,735,681	0.137%	1,747,230	0.128%
5390	FLORIST & NURSERIES	$4,583,238	0.385%	$4,767,353	0.376%	4,920,934	0.360%
5395	MED., DEN., OPT., EQPT. & SUPP.	$19,988,654	1.679%	$21,057,617	1.662%	24,158,937	1.766%
5396	STATE, COUNTY & CITY GOVERNMENTS	$3,588,693	0.301%	$4,337,420	0.342%	4,243,281	0.310%
5397	CHURCHES, SERV. CLUBS & ELEEMOSYNARY CORPORATIONS	$732,378	0.062%	$793,878	0.063%	1,067,641	0.078%
5398	MACHINERY & EQUIPMENT	$9,200,907	0.773%	$9,590,419	0.757%	9,612,188	0.703%
5399	MILL SUPPLIES	$1,851,868	0.156%	$1,742,655	0.138%	2,030,611	0.148%
	FINANCIAL	$1,649,242	0.138%	$1,957,132	0.154%	2,121,165	0.155%
6010	BANKS, SAVINGS & LOAN ASSOC., CRE. AGENCIES, HLDGS. & INV. COS., SEC. & COMMODITY BROKERS	$1,172,012	0.098%	$1,320,651	0.104%	1,192,892	0.087%
6050	INS. CO., AGENTS & BROKERS	$237,645	0.020%	$422,210	0.033%	462,041	0.034%
6500	REAL EST. & LESSORS OF REAL EST.	$239,585	0.020%	$214,270	0.017%	466,232	0.034%
	SERVICES	$110,791,202	9.304%	$121,840,019	9.615%	132,948,787	9.717%
7000	HOTELS, MOTELS, CAMPS & OTHER LODGING PLACES	$50,699,973	4.258%	$55,228,844	4.358%	59,954,421	4.382%
7210	LAUNDRIES, CLNG. & DYEING	$5,073,107	0.426%	$4,948,914	0.391%	4,652,669	0.340%
7220	PHOTOGRAPHIC STUDIOS	$8,118,073	0.682%	$8,175,224	0.645%	8,683,255	0.635%
7298	BEAUTY, BARBER & SHOE REPAIR	$3,506,178	0.294%	$3,870,875	0.305%	3,930,987	0.287%
7299	UNDERTAKERS, FUNERAL HOMES	$2,407,384	0.202%	$2,547,926	0.201%	2,620,304	0.192%
7310	ADVERTISING & PUBLICITY AGENTS	$1,741,233	0.146%	$2,844,570	0.224%	3,860,394	0.282%
7510	AUTOMOTIVE REPR., SERVICES & GARAGES	$5,643,846	0.474%	$6,374,669	0.503%	6,830,933	0.499%
7550	OTHER REPAIR SERVICES	$1,846,399	0.155%	$1,815,473	0.143%	1,940,020	0.142%
7800	MOTION PIC., RECR. & AMUSEMENTS	$272,185	0.023%	$389,205	0.031%	439,238	0.032%

TABLE NO. 36 - COLLECTIONS OF SOUTH CAROLINA
SALES AND USE TAX BY BUSINESS CLASSIFICATION

CODE NO.		1986-1987	PERCENT	1987-1988	PERCENT	1988-1989	PERCENT
7900	RENTAL OF TANGIBLE PERS. PROPERTY.....	$27,031,333	2.270%	$28,401,877	2.241%	31,336,178	2.290%
8000	PROFESSIONAL SERVICES.....	$2,840,441	0.239%	$4,306,685	0.340%	4,615,374	0.337%
8098	OTHER SERVICES.....	$1,611,052	0.135%	$2,935,757	0.232%	4,085,014	0.299%
	INACTIVE.....	$64,521	0.005%	$163,008	0.013%	184,489	0.013%
	OTHERS.....	$4,145,139	0.348%	$4,951,918	0.391%	5,553,394	0.406%
	INTERDEPARTMENTAL TRANSFERS.....	$14,486,522	1.217%	$17,467,348	1.378%	18,086,260	1.322%
	REFUNDS.....	$4,213,590	.....	$4,445,403	.....	5,061,560	.....

* INCLUDES ACCOMMODATIONS TAX

TABLE NO. 37 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1988-1989 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
ABBEVILLE COUNTY	$32,938.10	$41,727.28	$23,061.68	$35,572.44	$24,215.07	$122,453.65	$597,917.73
AIKEN COUNTY	$56,684.80	$194,796.43	$107,659.40	$98,439.56	$113,043.82	$506,706.87	$2,801,615.58
ALLENDALE COUNTY	$20,991.16	$19,732.84	$10,905.87	$7,226.89	$11,451.30	$71,054.17	$278,813.72
ANDERSON COUNTY	$52,922.13	$245,713.97	$135,800.33	$127,541.90	$142,592.18	$604,459.23	$3,372,444.35
BAMBERG COUNTY	$32,381.57	$33,411.74	$18,465.88	$29,591.67	$19,389.42	$97,029.83	$457,044.55
BARNWELL COUNTY	$21,805.68	$36,640.13	$20,250.12	$20,866.76	$21,262.91	$112,419.22	$522,812.70
BEAUFORT COUNTY	$192,599.26	$120,543.59	$66,621.60	$131,617.83	$69,953.58	$328,810.49	$1,659,006.91
BERKELEY COUNTY	$30,484.66	$174,695.29	$96,549.97	$33,204.57	$101,378.77	$476,129.78	$2,335,185.52
CALHOUN COUNTY	$50,530.74	$22,512.35	$12,442.04	$12,894.52	$[illegible]064.31	$95,138.59	$311,915.25
CHARLESTON COUNTY	$165,559.42	$511,793.84	$282,856.42	$230,328.96	$297,003.06	$1,033,860.58	$6,652,838.57
CHEROKEE COUNTY	$21,654.34	$75,582.16	$41,772.47	$27,612.16	$43,861.66	$209,392.87	$1,083,392.74
CHESTER COUNTY	$39,442.21	$55,601.84	$30,729.82	$11,150.85	$32,266.73	$161,990.54	$753,658.70
CHESTERFIELD COUNTY	$30,770.24	$70,379.90	$38,897.31	$31,161.38	$40,842.69	$183,808.77	$1,001,107.69
CLARENDON COUNTY	$88,838.34	$50,647.05	$27,991.43	$22,144.87	$29,391.37	$138,920.99	$696,560.44
COLLETON COUNTY	$142,718.77	$58,600.04	$32,386.87	$27,359.79	$34,006.63	$192,466.55	$758,351.11
DARLINGTON COUNTY	$47,262.57	$115,663.61	$63,924.56	$61,166.02	$67,121.64	$288,893.05	$1,620,628.30
DILLON COUNTY	$81,512.27	$57,322.50	$31,680.79	$22,298.76	$33,265.25	$137,247.62	$824,408.34
DORCHESTER COUNTY	$66,755.19	$108,366.65	$59,891.69	$48,563.89	$62,887.07	$330,364.12	$1,511,960.99
EDGEFIELD COUNTY	$43,560.49	$32,324.10	$17,864.76	$15,334.65	$18,758.25	$113,864.87	$475,951.09
FAIRFIELD COUNTY	$53,295.36	$38,176.62	$21,099.32	$12,456.61	$22,154.56	$131,504.92	$562,300.97
FLORENCE COUNTY	$325,316.68	$203,163.76	$112,283.83	$135,734.22	$117,899.53	$484,216.89	$2,841,834.00
GEORGETOWN COUNTY	$254,408.06	$78,309.88	$43,280.02	$30,437.99	$45,444.60	$232,740.05	$1,057,428.48
GREENVILLE COUNTY	$310,315.81	$530,974.25	$293,456.98	$439,267.96	$308,133.78	$1,338,542.36	$7,452,913.44
GREENWOOD COUNTY	$26,290.35	$103,020.55	$56,937.03	$106,672.54	$59,784.64	$323,931.59	$1,512,919.11
HAMPTON COUNTY	$24,659.21	$33,486.56	$18,507.23	$23,452.50	$19,432.84	$121,958.98	$487,845.37
HORRY COUNTY	$838,027.42	$187,039.10	$103,372.10	$186,990.79	$108,542.10	$558,407.87	$2,625,935.10
JASPER COUNTY	$58,008.48	$26,747.80	$14,782.88	$6,322.28	$15,522.21	$91,935.97	$383,036.54
KERSHAW COUNTY	$59,585.19	$71,950.94	$39,765.58	$30,227.19	$41,754.40	$261,482.89	$1,002,984.02
LANCASTER COUNTY	$39,457.22	$98,411.03	$54,389.45	$30,355.65	$57,109.66	$266,686.40	$1,376,600.71
LAURENS COUNTY	$53,848.87	$96,293.30	$53,219.04	$43,950.77	$55,880.71	$285,713.55	$1,390,321.04
LEE COUNTY	$52,102.40	$34,907.96	$19,292.80	$11,130.22	$20,257.70	$85,841.87	$496,841.93
LEXINGTON COUNTY	$205,044.43	$258,840.44	$143,055.03	$164,418.59	$150,209.69	$793,747.80	$3,484,944.18
MCCORMICK COUNTY	$52,321.21	$14,380.96	$7,948.02	$10,037.40	$8,345.52	$59,367.86	$209,121.77
MARION COUNTY	$33,626.98	$63,031.16	$34,835.83	$45,201.97	$36,578.09	$142,044.86	$909,484.78
MARLBORO COUNTY	$47,054.17	$58,341.09	$32,243.73	$20,918.02	$33,856.36	$118,576.43	$845,391.98
NEWBERRY COUNTY	$39,116.97	$57,615.99	$31,842.99	$38,535.10	$33,435.58	$209,334.76	$832,562.84
OCONEE COUNTY	$64,718.05	$89,652.39	$49,548.76	$49,543.31	$52,026.85	$295,543.58	$1,266,800.25
ORANGEBURG COUNTY	$104,226.96	$151,734.04	$83,859.83	$102,513.84	$88,053.96	$367,986.85	$2,088,164.96
PICKENS COUNTY	$21,353.40	$146,232.55	$80,819.29	$71,481.43	$84,861.34	$375,094.44	$2,019,023.70
RICHLAND COUNTY	$254,578.72	$497,453.13	$274,930.66	$419,494.25	$288,680.88	$1,030,964.53	$6,925,358.53
SALUDA COUNTY	$48,375.34	$29,786.28	$16,462.17	$20,790.24	$17,285.50	$120,633.64	$438,039.85
SPARTANBURG COUNTY	$263,102.78	$372,277.01	$205,748.74	$197,539.35	$216,038.95	$924,853.53	$5,181,664.27
SUMTER COUNTY	$36,690.83	$162,742.77	$89,944.10	$78,403.83	$94,442.52	$380,573.08	$2,285,484.80
UNION COUNTY	$43,359.62	$56,735.52	$31,356.39	$21,272.80	$32,924.62	$141,375.99	$821,756.58
WILLIAMSBURG COUNTY	$48,120.08	$70,495.00	$38,960.93	$33,416.23	$40,909.49	$172,847.96	$1,009,813.88
YORK COUNTY	$224,285.82	$196,840.29	$108,789.39	$107,876.50	$114,230.36	$521,917.68	$2,797,762.70
COUNTY SUBTOTAL	$4,800,702.35	$5,754,695.68	$3,180,485.13	$3,432,519.05	$3,339,552.15	$15,042,838.12	$80,021,950.06

TABLE NO. 37 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1988-1989 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
ABBEVILLE	$20,870.22	$28,351.20	$0.00	$11,482.16	$42,315.79	$0.00	$30,691.14
AIKEN	$62,401.34	$72,804.42	$0.00	$24,328.84	$108,663.60	$0.00	$78,808.83
ALLENDALE	$32,373.74	$21,388.23	$0.00	$2,663.84	$31,922.54	$0.00	$23,151.21
ANDERSON	$78,823.60	$135,931.19	$0.00	$42,422.07	$202,882.52	$0.00	$147,141.72
ANDREWS	$3,587.62	$15,210.68	$0.00	$2,999.03	$22,702.72	$0.00	$16,463.66
ARCADIA LAKES	$0.00	$2,970.06	$0.00	$0.00	$4,432.88	$0.00	$3,214.86
ATLANTIC BEACH	$1,154.21	$1,404.78	$0.00	$0.00	$2,097.10	$0.00	$1,520.61
AYNOR	$0.00	$3,125.45	$0.00	$1,931.60	$4,664.74	$0.00	$3,383.24
BAMBERG	$17,443.06	$17,848.43	$0.00	$6,068.35	$26,639.49	$0.00	$19,320.73
BARNWELL	$21,893.14	$27,084.50	$0.00	$9,136.50	$40,424.77	$0.00	$29,317.85
BATESBURG	$2,605.79	$19,553.98	$0.00	$9,187.94	$29,184.96	$0.00	$21,167.57
BEAUFORT	$68,647.86	$41,968.68	$0.00	$19,067.98	$62,639.82	$0.00	$45,428.99
BELTON	$804.20	$25,819.95	$0.00	$4,310.16	$38,537.34	$0.00	$27,949.82
BENNETTSVILLE	$13,840.97	$42,647.73	$0.00	$9,764.74	$63,653.14	$0.00	$46,165.61
BETHUNE	$292.47	$2,338.49	$0.00	$1,299.33	$3,490.20	$0.00	$2,530.84
BISHOPVILLE	$13,332.78	$16,666.63	$0.00	$4,776.11	$24,875.34	$0.00	$18,042.16
BLACKSBURG	$1,128.57	$9,103.69	$0.00	$514.13	$13,587.75	$0.00	$9,855.05
BLACKVILLE	$8,474.35	$13,804.43	$0.00	$255.89	$20,603.65	$0.00	$14,943.05
BLENHEIM	$318.59	$984.04	$0.00	$0.00	$1,468.43	$0.00	$1,062.85
BLUFFTON	$82.32	$2,630.54	$0.00	$2,560.06	$3,926.23	$0.00	$2,846.55
BLYTHEWOOD	$0.00	$448.85	$0.00	$894.71	$669.79	$0.00	$484.06
BONNEAU	$85.38	$1,949.33	$0.00	$0.00	$2,909.31	$0.00	$2,109.92
BOWMAN	$278.74	$5,527.25	$0.00	$2,094.59	$8,249.44	$0.00	$5,982.48
BRANCHVILLE	$433.69	$8,597.27	$0.00	$1,263.97	$12,832.06	$0.00	$9,307.84
BRIARCLIFFE ACRE	$0.00	$1,642.17	$0.00	$0.00	$2,451.13	$0.00	$1,778.44
BRUNSON	$1,698.26	$2,867.93	$0.00	$396.34	$4,280.24	$0.00	$3,104.36
BURNETTOWN	$68.55	$1,744.32	$0.00	$0.00	$2,603.76	$0.00	$1,888.93
CALHOUN FALLS	$6,743.75	$12,108.29	$0.00	$2,751.04	$18,072.17	$0.00	$13,106.74
CAMDEN	$6,999.52	$36,270.91	$0.00	$9,909.72	$54,135.79	$0.00	$39,262.36
CAMERON	$2,916.88	$2,606.02	$0.00	$1,401.75	$3,890.07	$0.00	$2,820.24
CAMPOBELLO	$47.16	$2,292.45	$0.00	$0.00	$3,421.50	$0.00	$2,483.49
CARLISLE	$975.57	$2,446.38	$0.00	$0.00	$3,651.43	$0.00	$2,646.61
CAYCE	$60,759.03	$56,874.39	$0.00	$8,771.45	$84,887.43	$0.00	$61,566.44
CENTRAL	$486.89	$9,305.10	$0.00	$849.86	$13,888.30	$0.00	$10,070.78
CENTRAL PACOLET	$31.47	$1,531.39	$0.00	$0.00	$2,286.04	$0.00	$1,657.42
CHAPIN	$44.69	$1,513.47	$0.00	$2,280.62	$2,258.48	$0.00	$1,636.37
CHAPPELS	$142.17	$529.42	$0.00	$0.00	$790.03	$0.00	$573.51
CHARLESTON	$772,655.92	$337,870.76	$0.00	$74,820.63	$504,285.02	$0.00	$365,736.51
CHERAW	$27,167.31	$27,481.57	$0.00	$6,511.96	$41,017.30	$0.00	$29,749.30
CHESNEE	$106.81	$5,195.60	$0.00	$1,682.21	$7,755.09	$0.00	$5,624.69
CHESTER	$19,589.10	$33,152.72	$0.00	$4,177.95	$49,481.43	$0.00	$35,884.38
CHESTERFIELD	$2,240.62	$6,960.83	$0.00	$3,382.27	$10,389.49	$0.00	$7,534.68
CITY VIEW	$0.00	$8,078.68	$0.00	$0.00	$12,057.39	$0.00	$8,744.84
CLEMSON	$74,613.85	$39,458.97	$0.00	$7,147.64	$58,893.92	$0.00	$42,713.98
CLINTON	$6,250.43	$49,048.88	$0.00	$10,156.68	$73,207.87	$0.00	$53,095.19
CLIO	$1,626.12	$5,009.34	$0.00	$453.78	$7,476.56	$0.00	$5,424.74
CLOVER	$1,537.21	$16,773.80	$0.00	$3,965.09	$25,035.44	$0.00	$18,157.93
COLUMBIA	$400,518.35	$487,946.74	$0.00	$179,382.65	$728,278.58	$0.00	$528,189.60

TABLE NO. 37 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1988-1989 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
CONWAY	$11,807.68	$49,773.97	$0.00	$19,939.71	$74,289.89	$0.00	$53,879.17
COPE	$40.94	$811.39	$0.00	$0.00	$1,210.81	$0.00	$878.69
CORDOVA	$49.52	$984.04	$0.00	$0.00	$1,468.43	$0.00	$1,062.85
COTTAGEVILLE	$235.50	$1,803.31	$0.00	$287.87	$2,691.58	$0.00	$1,952.08
COWARD	$78.36	$2,079.33	$0.00	$453.82	$3,103.76	$0.00	$2,251.97
COWPENS	$2,162.23	$9,834.52	$0.00	$484.22	$14,678.35	$0.00	$10,644.30
CROSS HILL	$233.33	$2,936.98	$0.00	$0.00	$4,383.29	$0.00	$3,178.03
DARLINGTON	$10,476.31	$38,831.70	$0.00	$22,005.05	$57,957.89	$0.00	$42,035.23
DENMARK	$14,632.40	$21,552.97	$0.00	$3,797.29	$32,168.54	$0.00	$23,330.11
DILLON	$42,552.32	$34,315.82	$0.00	$7,849.71	$51,217.89	$0.00	$37,147.16
DONALDS	$990.84	$1,778.84	$0.00	$1,693.82	$2,655.29	$0.00	$1,925.76
DUE WEST	$3,698.09	$6,640.01	$0.00	$1,859.19	$9,910.54	$0.00	$7,187.40
DUNCAN	$125.80	$6,119.98	$0.00	$3,503.04	$9,133.93	$0.00	$6,624.40
EASLEY	$26,118.33	$69,333.73	$0.00	$11,743.06	$103,483.46	$0.00	$75,052.01
EASTOVER	$0.00	$4,370.56	$0.00	$130.03	$6,523.36	$0.00	$4,730.21
EDGEFIELD	$10,075.72	$13,186.52	$0.00	$3,635.05	$19,681.76	$0.00	$14,274.83
EDISTO BEACH	$39,406.35	$938.00	$0.00	$913.37	$1,399.74	$0.00	$1,015.50
EHRHARDT	$1,164.91	$1,715.54	$0.00	$4,930.19	$2,560.83	$0.00	$1,857.36
ELGIN	$361.82	$2,890.95	$0.00	$160.71	$4,314.60	$0.00	$3,130.66
ELKO	$981.02	$1,599.79	$0.00	$0.00	$2,387.28	$0.00	$1,731.07
ELLOREE	$222.85	$4,416.60	$0.00	$1,791.17	$6,592.05	$0.00	$4,782.83
ESTILL	$6,682.53	$11,217.76	$0.00	$4,407.16	$16,743.06	$0.00	$12,143.86
EUTAWVILLE	$150.77	$2,988.78	$0.00	$1,856.61	$4,460.59	$0.00	$3,235.90
FAIRFAX	$12,305.04	$10,469.65	$0.00	$949.61	$15,626.71	$0.00	$11,333.56
FLORENCE	$63,757.31	$141,818.86	$0.00	$37,816.61	$211,669.93	$0.00	$153,513.57
FOLLY BEACH	$38,560.92	$7,185.27	$0.00	$0.00	$10,724.40	$0.00	$7,776.70
FOREST ACRES	$0.00	$29,507.88	$0.00	$12,987.68	$44,041.86	$0.00	$31,943.41
FORT LAWN	$2,823.22	$2,291.00	$0.00	$0.00	$3,419.56	$0.00	$2,478.23
FORT MILL	$788.64	$20,231.54	$0.00	$3,859.66	$30,196.47	$0.00	$21,898.94
FOUNTAIN INN	$322.57	$20,542.29	$0.00	$2,559.28	$30,660.19	$0.00	$22,235.69
FURMAN	$1,001.68	$1,691.86	$0.00	$0.00	$2,524.68	$0.00	$1,831.05
GAFFNEY	$44,456.09	$65,390.45	$0.00	$12,514.13	$97,597.48	$0.00	$70,784.82
GASTON	$137.96	$4,664.05	$0.00	$0.00	$6,961.31	$0.00	$5,051.17
GEORGETOWN	$52,278.64	$49,307.19	$0.00	$8,283.73	$73,592.51	$0.00	$53,374.06
GIFFORD	$1,139.06	$1,870.91	$0.00	$0.00	$2,792.69	$0.00	$2,025.74
GILBERT	$30.32	$1,024.98	$0.00	$0.00	$1,530.34	$0.00	$1,110.20
GOOSE CREEK	$14,979.96	$86,573.68	$0.00	$4,377.39	$129,214.50	$0.00	$93,715.04
GOVAN	$359.70	$529.42	$0.00	$0.00	$790.03	$0.00	$573.51
GRAY COURT	$385.36	$4,802.15	$0.00	$0.00	$7,167.41	$0.00	$5,198.50
GREAT FALLS	$4,530.72	$12,641.98	$0.00	$583.62	$18,869.00	$0.00	$13,685.53
GREELEYVILLE	$886.33	$2,883.74	$0.00	$1,467.51	$4,304.07	$0.00	$3,120.15
GREENVILLE	$432,788.16	$283,098.93	$0.00	$135,944.31	$422,535.72	$0.00	$306,448.36
GREENWOOD	$54,767.22	$105,055.16	$0.00	$36,950.56	$156,798.64	$0.00	$113,719.80
GREER	$2,456.56	$51,158.70	$0.00	$24,518.35	$76,356.41	$0.00	$55,378.75
HAMPTON	$14,523.49	$15,276.93	$0.00	$4,740.88	$22,800.93	$0.00	$16,537.33
HANAHAN	$6,271.69	$64,278.34	$0.00	$0.00	$95,938.17	$0.00	$69,579.91
HARDEEVILLE	$100,916.74	$6,076.05	$0.00	$203.10	$9,068.96	$0.00	$6,577.05
HARLEYVILLE	$208.02	$2,947.04	$0.00	$1,144.84	$4,398.54	$0.00	$3,188.55
HARTSVILLE	$8,288.99	$37,091.69	$0.00	$6,322.13	$55,360.76	$0.00	$40,151.57
HEATH SPRINGS	$884.51	$4,756.12	$0.00	$3,598.85	$7,098.71	$0.00	$5,151.14

TABLE NO. 37 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1988-1989 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
HEMINGWAY	$4,994.88	$4,146.13	$0.00	$3,808.37	$6,188.45	$0.00	$4,488.18
HICKORY GROVE	$65.01	$1,670.95	$0.00	$81.01	$2,494.07	$0.00	$1,810.01
HILDA	$1,058.55	$1,726.38	$0.00	$0.00	$2,576.21	$0.00	$1,867.88
HILTON HEAD	$1,386,803.45	$85,656.54	$0.00	$33,969.29	$127,845.52	$0.00	$92,720.60
HODGES	$55.60	$748.09	$0.00	$1,751.83	$1,116.34	$0.00	$810.30
HOLLY HILL	$482.63	$8,677.18	$0.00	$7,890.77	$12,950.48	$0.00	$9,392.02
HOLLYWOOD	$545.55	$8,583.28	$0.00	$268.24	$11,993.72	$0.00	$7,824.76
HONEA PATH	$840.07	$19,995.59	$0.00	$5,759.94	$29,844.39	$0.00	$21,646.39
INMAN	$155.28	$7,553.56	$0.00	$3,700.60	$11,273.99	$0.00	$8,176.59
IRMO	$353.33	$40,207.09	$0.00	$4,044.97	$60,010.29	$0.00	$43,424.28
ISLE OF PALMS	$206,779.82	$16,629.93	$0.00	$189.49	$24,820.75	$0.00	$18,000.07
IVA	$590.16	$6,655.17	$0.00	$4,266.96	$9,932.56	$0.00	$7,203.18
JACKSON	$407.17	$8,608.77	$0.00	$258.47	$12,849.22	$0.00	$9,318.35
JAMESTOWN	$41.09	$938.00	$0.00	$0.00	$1,399.74	$0.00	$1,015.50
JEFFERSON	$787.54	$3,164.23	$0.00	$1,880.41	$4,723.06	$0.00	$3,425.33
JOHNSONVILLE	$793.94	$6,906.87	$0.00	$1,514.83	$10,308.60	$0.00	$7,476.79
JOHNSTON	$12,125.30	$12,754.27	$0.00	$3,731.33	$19,035.90	$0.00	$13,806.53
JONESVILLE	$2,329.36	$5,838.01	$0.00	$681.40	$8,713.15	$0.00	$6,319.24
KERSHAW	$1,817.91	$9,688.50	$0.00	$3,336.62	$14,460.06	$0.00	$10,486.44
KIAWAH ISLAND	$45,282.19	$1,146.58	$0.00	$0.00	$1,528.46	$0.00	$1,021.89
KINGSTREE	$11,935.82	$20,156.74	$0.00	$10,935.02	$30,084.84	$0.00	$21,820.01
KLINE	$939.28	$1,531.39	$0.00	$0.00	$2,286.04	$0.00	$1,657.42
LAKE CITY	$5,321.41	$32,716.02	$0.00	$18,579.87	$48,830.59	$0.00	$35,416.09
LAKE VIEW	$609.35	$4,566.23	$0.00	$422.55	$6,815.33	$0.00	$4,940.67
LAMAR	$740.21	$6,478.87	$0.00	$1,380.90	$9,670.08	$0.00	$7,013.76
LANCASTER	$25,079.36	$47,162.17	$0.00	$11,578.98	$70,391.21	$0.00	$51,053.68
LANDRUM	$213.93	$10,406.35	$0.00	$4,181.18	$15,532.24	$0.00	$11,265.17
LANE	$828.04	$2,693.83	$0.00	$172.96	$4,020.68	$0.00	$2,914.94
LATTA	$3,518.02	$8,769.25	$0.00	$2,877.13	$13,087.88	$0.00	$9,491.99
LAURENS	$9,571.16	$51,461.56	$0.00	$10,737.58	$76,807.94	$0.00	$55,704.97
LEESVILLE	$3,169.14	$11,160.22	$0.00	$3,853.63	$16,657.19	$0.00	$12,080.72
LEXINGTON	$14,693.75	$10,358.20	$0.00	$21,922.44	$15,459.80	$0.00	$11,212.55
LIBERTY	$805.64	$15,394.84	$0.00	$2,475.87	$22,977.51	$0.00	$16,663.61
LINCOLNVILLE	$0.00	$3,927.45	$0.00	$0.00	$5,862.13	$0.00	$4,251.40
LITTLE MOUNTAIN	$367.84	$1,370.26	$0.00	$0.00	$2,045.59	$0.00	$1,483.77
LIVINGSTON	$40.69	$805.64	$0.00	$0.00	$1,202.21	$0.00	$873.43
LOCKHART	$164.85	$414.31	$0.00	$0.00	$618.28	$0.00	$447.23
LODGE	$92.04	$704.16	$0.00	$0.00	$1,051.37	$0.00	$762.94
LORIS	$0.00	$10,659.56	$0.00	$4,717.50	$15,910.08	$0.00	$11,538.77
LOWNDESVILLE	$533.32	$957.36	$0.00	$0.00	$1,429.23	$0.00	$1,036.54
LOWRYS	$388.83	$1,093.37	$0.00	$0.00	$1,631.58	$0.00	$1,183.88
LURAY	$428.87	$725.07	$0.00	$0.00	$1,081.99	$0.00	$783.99
LYMAN	$219.23	$10,663.21	$0.00	$2,616.81	$15,914.93	$0.00	$11,544.03
LYNCHBURG	$1,803.82	$2,596.01	$0.00	$789.01	$3,874.70	$0.00	$2,809.72
MCBEE	$862.66	$3,760.56	$0.00	$678.53	$5,613.08	$0.00	$4,072.51
MCCLELLANVILLE	$0.00	$2,119.81	$0.00	$0.00	$3,163.89	$0.00	$2,294.07
MCCOLL	$4,239.81	$13,013.23	$0.00	$240.49	$19,422.33	$0.00	$14,085.41
MCCONNELLS	$32.31	$830.76	$0.00	$0.00	$1,240.31	$0.00	$899.73
MCCORMICK	$12,138.09	$8,384.33	$0.00	$5,018.70	$12,514.31	$0.00	$9,076.33
MANNING	$5,275.83	$23,069.26	$0.00	$7,534.33	$34,431.37	$0.00	$24,971.74

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COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
MARION	$15,603.94	$37,425.46	$0.00	$10,315.35	$55,858.84	$0.00	$40,514.62
MAULDIN	$3,797.63	$39,579.83	$0.00	$8,287.35	$59,074.25	$0.00	$42,845.53
MAYESVILLE	$151.55	$3,223.26	$0.00	$0.00	$4,810.72	$0.00	$3,488.47
MEGGETT	$0.00	$1,209.13	$0.00	$0.00	$1,805.13	$0.00	$1,310.15
MONCKS CORNER	$12,645.47	$17,980.80	$0.00	$11,215.13	$26,837.00	$0.00	$19,462.80
MONETTA	$568.75	$1,325.67	$0.00	$0.00	$1,978.82	$0.00	$1,436.42
MOUNT CARMEL	$1,206.78	$886.21	$0.00	$0.00	$1,322.45	$0.00	$957.62
MOUNT CROGHAN	$162.72	$708.47	$0.00	$0.00	$1,058.03	$0.00	$768.20
MOUNT PLEASANT	$104,411.18	$70,306.27	$0.00	$12,975.48	$104,934.73	$0.00	$76,104.33
MULLINS	$16,347.14	$29,496.37	$0.00	$10,430.67	$44,024.68	$0.00	$31,927.62
MYRTLE BEACH	$2,921,626.06	$89,660.31	$0.00	$34,578.23	$133,821.10	$0.00	$97,056.19
NORTH MYRTLE BEACH	$660,205.12	$35,988.94	$0.00	$12,876.61	$53,715.02	$0.00	$38,957.17
NEESES	$146.96	$2,706.79	$0.00	$0.00	$4,039.81	$0.00	$2,930.73
NEW ELLENTON	$511.72	$12,774.34	$0.00	$2,765.41	$19,066.51	$0.00	$13,827.57
NEWBERRY	$23,053.11	$47,956.33	$0.00	$15,781.11	$71,576.27	$0.00	$51,911.32
NICHOLS	$1,012.58	$2,947.04	$0.00	$1,854.96	$4,398.54	$0.00	$3,188.55
NINETY SIX	$812.11	$10,932.18	$0.00	$3,746.89	$16,316.73	$0.00	$11,833.43
NORRIS	$229.71	$4,387.83	$0.00	$0.00	$6,549.12	$0.00	$4,751.26
NORTH	$352.39	$6,338.67	$0.00	$2,670.88	$9,460.25	$0.00	$6,861.17
NORTH AUGUSTA	$8,746.87	$66,070.16	$0.00	$12,100.69	$98,612.60	$0.00	$71,521.45
NORTH CHARLESTON	$415,270.69	$303,961.35	$0.00	$17,201.07	$453,673.77	$0.00	$329,031.31
NORWAY	$126.99	$2,516.88	$0.00	$375.01	$3,756.42	$0.00	$2,725.53
OLANTA	$127.98	$3,397.36	$0.00	$2,245.30	$5,070.29	$0.00	$3,677.89
OLAR	$1,257.36	$1,852.99	$0.00	$0.00	$2,765.13	$0.00	$2,004.69
ORANGEBURG	$56,660.33	$72,585.73	$0.00	$31,308.60	$108,337.27	$0.00	$78,572.05
PACOLET	$155.48	$7,563.58	$0.00	$439.26	$11,289.37	$0.00	$8,187.11
PACOLET MILLS	$105.02	$5,107.16	$0.00	$0.00	$7,622.55	$0.00	$5,529.98
PAGELAND	$4,544.57	$13,221.07	$0.00	$3,127.50	$19,733.28	$0.00	$14,311.66
PAMPLICO	$222.10	$5,895.55	$0.00	$1,803.90	$8,799.02	$0.00	$6,382.37
PARKSVILLE	$1,088.86	$765.35	$0.00	$0.00	$1,142.10	$0.00	$826.08
PATRICK	$417.95	$1,824.22	$0.00	$0.00	$2,722.20	$0.00	$1,973.12
PAWLEYS ISLAND	$53,981.73	$1,093.37	$0.00	$0.00	$1,631.58	$0.00	$1,183.88
PAXVILLE	$179.20	$1,185.44	$0.00	$0.00	$1,769.00	$0.00	$1,283.84
PEAK	$106.96	$397.06	$0.00	$0.00	$592.51	$0.00	$431.46
PELION	$30.61	$1,035.82	$0.00	$0.00	$1,545.72	$0.00	$1,120.73
PELZER	$19.68	$632.99	$0.00	$0.00	$944.60	$0.00	$684.00
PENDLETON	$2,450.83	$15,331.53	$0.00	$3,127.00	$22,883.06	$0.00	$16,595.20
PERRY	$52.13	$1,325.67	$0.00	$0.00	$1,978.82	$0.00	$1,436.42
PICKENS	$1,113.59	$15,550.20	$0.00	$12,752.25	$23,209.37	$0.00	$16,831.99
PINE RIDGE	$184.96	$6,256.59	$0.00	$0.00	$9,338.22	$0.00	$6,771.73
PINEWOOD	$157.49	$3,349.88	$0.00	$0.00	$4,999.66	$0.00	$3,625.28
PLUM BRANCH	$484.06	$356.78	$0.00	$0.00	$532.41	$0.00	$384.11
POMARIA	$353.50	$1,317.80	$0.00	$0.00	$1,966.50	$0.00	$1,425.90
PORT ROYAL	$23,353.03	$14,469.82	$0.00	$1,157.70	$21,596.75	$0.00	$15,663.89
PROSPERITY	$1,047.45	$3,903.77	$0.00	$510.24	$5,825.98	$0.00	$4,225.09
QUINBY	$174.31	$4,629.52	$0.00	$717.74	$6,909.79	$0.00	$5,009.07
RAVENEL	$124.14	$8,044.16	$0.00	$0.00	$12,005.87	$0.00	$8,708.01
REEVESVILLE	$82.72	$1,170.29	$0.00	$0.00	$1,746.96	$0.00	$1,268.05
RICHBURG	$464.92	$1,306.96	$0.00	$0.00	$1,951.11	$0.00	$1,415.38
RIDGE SPRING	$3,977.56	$4,710.08	$0.00	$2,232.48	$7,030.02	$0.00	$5,098.52

TABLE NO. 37 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1988-1989 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
RIDGELAND	$9,111.30	$5,556.03	$0.00	$2,958.03	$8,292.37	$0.00	$6,014.05
RIDGEVILLE	$560.21	$7,359.61	$0.00	$640.74	$10,278.02	$0.00	$7,125.87
RIDGEWAY	$900.48	$1,668.84	$0.00	$1,758.97	$2,490.33	$0.00	$1,804.74
ROCK HILL	$59,439.17	$171,798.64	$0.00	$34,565.01	$256,415.98	$0.00	$185,967.36
ROWESVILLE	$95.12	$1,886.02	$0.00	$0.00	$2,814.84	$0.00	$2,041.52
RUBY	$285.39	$1,243.65	$0.00	$0.00	$1,856.66	$0.00	$1,346.98
SALEM	$80.49	$943.75	$0.00	$36.38	$1,408.31	$0.00	$1,020.76
SALLEY	$111.52	$2,839.15	$0.00	$145.85	$4,237.31	$0.00	$3,072.81
SALUDA	$12,242.58	$13,376.43	$0.00	$8,162.63	$19,965.14	$0.00	$14,480.04
SANTEE	$62,979.33	$1,360.19	$0.00	$1,709.34	$2,030.35	$0.00	$1,473.26
SCOTIA	$207.24	$351.02	$0.00	$0.00	$523.81	$0.00	$378.85
SCRANTON	$157.64	$4,186.41	$0.00	$513.29	$6,248.56	$0.00	$4,530.27
SEABROOK ISLAND	$81,729.74	$3,754.15	$0.00	$184.62	$5,602.72	$0.00	$4,061.98
SELLERS	$648.36	$1,886.02	$0.00	$0.00	$2,814.84	$0.00	$2,041.52
SENECA	$7,777.34	$36,144.32	$0.00	$17,979.30	$53,946.88	$0.00	$39,125.55
SHARON	$61.04	$1,571.01	$0.00	$265.17	$2,344.35	$0.00	$1,699.50
SILVERSTREET	$260.80	$972.52	$0.00	$0.00	$1,451.26	$0.00	$1,052.32
SIMPSONVILLE	$5,256.32	$43,925.94	$0.00	$8,772.50	$65,561.35	$0.00	$47,549.42
SIX MILE	$119.61	$2,285.25	$0.00	$772.02	$3,410.98	$0.00	$2,472.97
SMOAKS	$104.73	$800.55	$0.00	$0.00	$1,195.42	$0.00	$868.16
SMYRNA	$8.88	$230.16	$0.00	$0.00	$343.47	$0.00	$247.30
SNELLING	$330.98	$540.92	$0.00	$0.00	$807.21	$0.00	$584.04
SOCIETY HILL	$470.92	$4,123.11	$0.00	$874.94	$6,154.10	$0.00	$4,461.87
SOUTH CONGAREE	$303.67	$10,271.88	$0.00	$0.00	$15,330.99	$0.00	$11,117.83
SPARTANBURG	$46,373.05	$213,027.14	$0.00	$68,785.31	$317,951.10	$0.00	$230,596.57
SPRINGDALE	$37,263.36	$14,510.11	$0.00	$336.86	$21,656.86	$0.00	$15,705.99
SPRINGFIELD	$148.07	$2,936.98	$0.00	$295.96	$4,383.29	$0.00	$3,178.03
ST GEORGE	$10,805.02	$10,373.97	$0.00	$5,269.96	$15,483.75	$0.00	$11,228.33
ST MATTHEWS	$13,791.38	$12,132.77	$0.00	$5,045.52	$18,108.46	$0.00	$13,133.05
ST STEPHENS	$921.67	$8,993.68	$0.00	$1,009.77	$13,422.80	$0.00	$9,734.03
STARR	$149.74	$1,170.29	$0.00	$0.00	$1,746.96	$0.00	$1,268.05
STUCKEY	$331.86	$1,078.21	$0.00	$0.00	$1,609.56	$0.00	$1,168.09
SULLIVAN'S ISLAND	$3,234.60	$9,074.91	$0.00	$0.00	$13,544.81	$0.00	$9,823.48
SUMMERTON	$12,194.72	$5,700.55	$0.00	$1,541.62	$8,508.84	$0.00	$6,171.90
SUMMERVILLE	$46,819.63	$89,359.57	$0.00	$16,647.12	$133,372.75	$0.00	$96,729.96
SUMMIT	$24.71	$835.07	$0.00	$0.00	$1,246.95	$0.00	$905.00
SUMTER	$75,222.61	$134,384.68	$0.00	$39,201.91	$200,574.32	$0.00	$145,468.53
SURFSIDE BEACH	$158,501.89	$12,259.36	$0.00	$9,940.65	$18,297.39	$0.00	$13,269.85
SWANSEA	$127.61	$4,318.10	$0.00	$457.74	$6,444.28	$0.00	$4,672.34
SYCAMORE	$1,361.89	$1,268.11	$0.00	$0.00	$1,892.94	$0.00	$1,373.28
TATUM	$159.34	$489.14	$0.00	$0.00	$729.91	$0.00	$531.43
TEGA CAY	$412.03	$10,596.26	$0.00	$0.00	$15,815.62	$0.00	$11,470.37
TIMMONSVILLE	$386.77	$10,266.13	$0.00	$3,213.07	$15,322.40	$0.00	$11,112.57
TRAVELERS REST	$0.00	$14,665.48	$0.00	$2,342.98	$21,888.73	$0.00	$15,874.35
TRENTON	$1,477.49	$1,963.00	$0.00	$300.94	$2,930.08	$0.00	$2,125.70
TROY	$254.57	$3,426.79	$0.00	$0.00	$5,115.02	$0.00	$3,709.46
TURBEVILLE	$2,611.39	$2,667.17	$0.00	$1,996.49	$3,981.49	$0.00	$2,888.64
ULMER	$474.86	$443.10	$0.00	$0.00	$661.22	$0.00	$478.80
UNION	$20,409.60	$51,149.33	$0.00	$9,955.00	$76,342.28	$0.00	$55,368.22
VANCE	$21.81	$431.58	$0.00	$0.00	$644.04	$0.00	$468.27

TABLE NO. 37 - STATEMENT OF TAX DISTRIBUTIONS TO COUNTIES AND MUNICIPALITIES FOR THE 1988-1989 FISCAL YEAR

COUNTY/MUNICIPALITY	ACCOMMODATIONS TAX	ALCOHOLIC LIQUORS TAX	ALCOHOLIC LIQUORS MINI BOTTLES	BANK TAX	BEER AND WINE TAX	GASOLINE TAX	INCOME TAX
VARNVILLE	$5,607.15	$9,469.82	$0.00	$2,181.86	$14,133.74	$0.00	$10,249.67
WAGENER	$172.44	$4,387.83	$0.00	$3,868.37	$6,549.12	$0.00	$4,751.26
WALHALLA	$3,146.15	$19,331.00	$0.00	$4,708.75	$28,852.01	$0.00	$20,925.53
WALTERBORO	$13,555.75	$30,181.18	$0.00	$12,469.72	$45,046.58	$0.00	$32,669.50
WARD	$402.31	$477.62	$0.00	$0.00	$712.73	$0.00	$515.64
WARE SHOALS	$2,308.92	$11,519.16	$0.00	$4,744.47	$17,192.66	$0.00	$12,470.08
WATERLOO	$77.30	$972.52	$0.00	$0.00	$1,451.26	$0.00	$1,052.32
WELLFORD	$214.13	$10,415.76	$0.00	$0.00	$15,545.67	$0.00	$11,275.69
WEST COLUMBIA	$30,892.36	$50,594.75	$0.00	$12,463.77	$75,514.84	$0.00	$54,768.39
WEST PELZER	$142.91	$4,589.24	$0.00	$0.00	$6,849.68	$0.00	$4,966.98
WEST UNION	$124.48	$1,458.02	$0.00	$0.00	$2,176.33	$0.00	$1,578.50
WESTMINSTER	$2,603.69	$15,135.87	$0.00	$2,047.23	$22,591.08	$0.00	$16,384.74
WHITMIRE	$2,790.12	$9,907.18	$0.00	$2,976.20	$14,786.38	$0.00	$10,723.22
WILLIAMS	$130.16	$995.54	$0.00	$0.00	$1,485.60	$0.00	$1,078.63
WILLIAMSTON	$652.57	$20,950.87	$0.00	$1,515.27	$31,269.91	$0.00	$22,677.66
WILLISTON	$11,756.00	$15,423.60	$0.00	$1,041.01	$23,020.46	$0.00	$16,695.18
WINDSOR	$10.56	$265.37	$0.00	$0.00	$396.79	$0.00	$289.39
WINNSBORO	$13,043.16	$14,187.84	$0.00	$4,469.34	$21,175.97	$0.00	$15,358.73
WOODFORD	$50.59	$1,001.29	$0.00	$0.00	$1,494.20	$0.00	$1,083.89
WOODRUFF	$692.90	$25,135.16	$0.00	$6,948.17	$37,515.44	$0.00	$27,207.94
WOODSIDE	$0.00	$636.47	$0.00	$0.00	$978.59	$0.00	$825.84
YEMASSEE	$11,023.82	$3,835.37	$0.00	$287.08	$5,724.73	$0.00	$4,151.43
YORK	$5,750.37	$31,161.92	$0.00	$9,193.48	$46,505.88	$0.00	$33,737.91
MUNICIPALITY SUBTOTAL	$9,660,289.39	$5,754,695.68	$0.00	$1,584,366.18	$8,587,419.82	$0.00	$6,226,931.60
GRAND TOTAL	$14,460,991.74	$11,509,391.36	$3,180,485.13	$5,016,885.23	$11,926,971.97	$15,042,838.12	$86,248,881.66

REPORT OF THE TAX DIVISION OF THE ATTORNEY GENERAL'S OFFICE 1988 - 1989

IN THE SOUTH CAROLINA SUPREME COURT

Southern Bell Telephone and Telegraph Company v. South Carolina Tax Commission - Southern Bell instituted the case herein under the Administrative Procedures Act, contending itself to be a manufacturer as the term is defined in §12-37-1310. Southern Bell sought treatment of its property as a manufacturer for purposes of ad valorem taxation. The Tax Commission found Southern Bell not to be a manufacturer and its holding was sustained by the Court of Common Pleas. An appeal was made to the Supreme Court and the case was assigned to the Court of Appeals which affirmed the lower court's holding. A petition for rehearing and for certiorari were denied and the matter is ended.

South Carolina National Bank v. South Carolina Tax Commission - This action involves a use tax liability in which the taxpayer asserts the assessment of the tax was untimely and therefore invalid. The trial court ruled in favor of the Tax Commission but was reversed on appeal by the South Carolina Supreme Court thus ending the matter.

Earl J. Anderson v. James B. Holderman, et al. - This action seeks an injunction against the South Carolina Tax Commission to prevent it from applying any of the taxpayer's refunds to debts of the taxpayer as required by §12-7-2240. A motion for summary judgment was granted in favor of the Tax Commission and was upheld on appeal to the South Carolina Supreme Court due to the plaintiff's failure to properly perfect the appeal.

Milliken & Company v. Union County Treasurer, et al. - The Tax Commission sought to intervene in this action as a defendant. The action is for the recovery of taxes levied and paid for the Union County Hospital District. The commission was denied the right to intervene and that order was appealed to the South Carolina Supreme Court. The case was transferred to the Court of Appeals which affirmed the order of the Court of Common Pleas. The Tax Commission petitioned for a writ of certiorari before the South Carolina Supreme Court. The Supreme Court denied the writ and the matter is now ended.

Wallace B. and Shirley Dalton v. South Carolina Tax Commission - This matter involves an income tax dispute in which the South Carolina Tax Commission disallowed the interest deductions associated with a taxpayer's out-of-state rental properties. The circuit court upheld the South Carolina Tax Commission's disallowance. The Court of Appeals on appeal upheld the circuit court and the taxpayer's petition for writ of certiorari in the South Carolina Supreme Court was denied thus ending the matter.

IN THE SOUTH CAROLINA COURT OF APPEALS

John Cloyd, as Richland County Assessor v. HH Holding Co. of South Carolina, et al. - HH Holding Company excepted to the valuation of its property from property tax purposes. The County Board reduced the assessor's value whereupon the assessor appealed to the Tax Commission. The commission upheld the board and the assessor next sought review under the Administrative Procedures Act. The circuit court ruled for the Tax Commission and the assessor then appealed to the Supreme Court. The matter was referred to the Court of Appeals with such court affirming the lower court's decision.

IN THE UNITED STATES DISTRICT COURT

United States of America v. South Carolina, South Carolina Tax Commission and Hunter Howard, Jr. - This action seeks a declaration that South Carolina's sales tax is unconstitutional when imposed on sales to the United States and further seeks a refund of any such taxes incurred on sales to the United States. After the pleadings were filed, the parties were able to resolve the dispute and ended the action.

FOURTH CIRCUIT COURT OF APPEALS

Atlantis Airlines, Inc. v. South Carolina Tax Commission - Atlantis brought this action in Federal District Court challenging South Carolina's property tax on airline companies. The Tax Commission's motion to dismiss was granted by the District Court and Atlantis then appealed to the Fourth Circuit Court of Appeals. The matter has now been settled and Atlantis is no longer in business.

IN THE COURTS OF COMMON PLEAS

Charles N. Jacobs v. Don Penninger - This action involves a property tax valuation in Georgetown County. The commission has a motion pending to strike or to make the complaint more definite and certain. Once these issues are resolved, the commission can respond to the action. Action has now been dismissed and is ended.

Estate of Annie D. Cromer v. South Carolina Tax Commission - This was an estate tax action wherein no marital deduction was taken on the estate tax return and plaintiff is seeking a refund of taxes. A motion to dismiss the action was granted and the action is ended.

Joseph L. Parks and NCNB of South Carolina, Executors of the Will of Ann L. Parks, Deceased v. South Carolina Tax Commission - The estate brought this action to contest a deficiency assessment issued by the Tax Commission. The matter has now been settled.

Ruby S. Nettles, Individually and as Co-Executor of Estate of William C. Nettles v. South Carolina Tax Commission - The taxpayer seeks to recover income taxes imposed upon a transfer of property where the taxpayer alleges the transfer is a nontaxable like-kind exchange. After the pleadings were filed the parties resolved their differences and the matter was ended.

Marion C. Metts v. William R. Geddings, Jr. - This action involved a suit for damages alleging the violation of the taxpayer's constitutional rights. Outside counsel was retained by the Tax Commission. The matter was dismissed by the court and no appeal was taken. Thus, the matter is ended.

Joel W. Rorie v. R. Greene, et al. - This matter was an action for damages for the violation of the taxpayer's constitutional rights. Outside counsel was retained by the Tax Commission. A motion to dismiss was granted but permission to replead was also granted. Amended pleadings were filed and a second motion to dismiss was also granted. No appeal was taken and therefore the matter is ended.

Ballistics Center, Inc. v. South Carolina Tax Commission - This matter involved an action to authorize the release of Tax Commission records. After the taxpayer consented to the release, the court ordered the production of the records sought.

National Bank of South Carolina v. Margaret K. Davis, et al. - This was an action against the treasurer of Sumter County for the recovery of taxes paid on a mobile home that was used as an office. The commission was named as a defendant and moved that it be dismissed because the commission had no direct interest in the action. The motion was granted and the commission's interest in the action is ended.

South Carolina Tax Commission v. John A. Bloodworth, Jr., et al. - This action involved the disclosure of tax returns of a third party, the disclosure being sought by a former state employee for use in a grievance hearing. The disclosure was not authorized and the case is ended.

Donald V. Myers v. The Estate of A.B. Parrish, Sr. - An action to require certain disease-infected peach trees to be destroyed. The Tax Commission was named a party by reason of liens. It consented to the order and the trees were ordered destroyed by the court.

IN THE PROBATE COURT

Rebekah J. Westmoreland, Executrix of the Estate of Robert W. Westmoreland, Deceased v. The United States of America, et al. - This action was instituted in the Probate Court of Horry County for the admeasurement of dower and the determination of priority of the same against tax liens. The commission has no further interest in the matter and the file is closed.

IN THE UNITED STATES BANKRUPTCY COURT

Limehouse, Ltd., et al. v. South Carolina Tax Commission - This is an adversary action in the Bankruptcy Court brought by debtor's trustee alleging that the South Carolina Tax Commission had filed a claim seeking as administrative costs license fees for the continuation of the existence of debtor. This matter was dismissed by order of the court.

SUMMARY OF SOUTH CAROLINA TAX LEGISLATION 1988 - 1989

ALL TAXES

Taxpayers' Bill of Rights

South Carolina taxpayers have the right to prompt, courteous and fair service from the South Carolina Tax Commission. To protect and guarantee these rights, the South Carolina General Assembly has approved the Taxpayers' Bill of Rights.

The Taxpayers' Bill of Rights creates a new taxpayer advocate responsible for the resolution of taxpayer complaints, problems or concerns, including complaints of unsatisfactory treatment by Tax Commission employees. The taxpayer advocate also will be responsible for expanding the efforts in educating the public on the application of tax laws.

Many of the provisions and rights in the bill, such as taxpayer educational programs, have already been developed by the Tax Commission. But the bill sets specific goals for expanding existing programs and for resolving taxpayer confusion concerning the technical provisions of tax collection.

Some of the taxpayer rights included in the bill are:

- the development of a taxpayer educational program to reach new taxpayers, industrial groups and employees of the Tax Commission;
- the publication of clear, concise and non-technical statements of taxpayer rights to be mailed with each notice of audit, proposed additional tax or tax due, and to be included in tax booklets;
- notification to a taxpayer in advance that his hearing may be recorded;
- the right of a taxpayer to be furnished a copy of a recorded hearing;
- the right of a taxpayer to have his attorney, accountant or other designated agent present at a hearing;
- the waiving, in some cases, of penalties or interest charged to a taxpayer as a result of his reliance on written advice or direction from the Tax Commission;
- the right of a taxpayer to file a claim with the Tax Commission for reimbursement of bank charges incurred by the taxpayer as the direct result of an erroneous levy;
- the establishment by the Tax Commission of an appeals process for modifying or releasing liens;
- the right of the Tax Commission to enter into a written installment payment agreement with a taxpayer who has demonstrated than an extension of time will enable payment; and,
- the right of a taxpayer to bring action against the state for damages he has suffered because of disregard of Tax Commission policy by an employee.

The bill also calls for improved training of Tax Commission employees and the evaluation of an employee's performance based on his contact with the public.

Act 50
Adds Article 5, Chapter 54, Title 12, §§12-54-710 through 12-54-880.
Effective: For taxes assessed after Dec. 31, 1989.

BINGO

Bingo Act of 1989

This legislation provides for the substantial revision of bingo laws to include the following provisions:

- Every organization licensed for bingo must designate a promoter, whether it be a professional promoter or a member of the organization.
- The promoter must complete a thorough application process with the Tax Commission to obtain a license at the cost of $1,000 annually.
- The organization and the promoter must have a contract stipulating the amount of compensation to be paid to the promoter.
- A promoter must obtain a separate license for each organization for which he operates bingo. A promoter may not operate bingo for more than 10 organizations.
- A lease between the promoter and organization for rental of equipment, furniture, fixtures or building must be in writing and must state the rental amounts.
- The promoter and the organization are jointly liable for taxes, penalties, interest and fines, but the promoter is primarily liable.
- To conduct bingo, an organization must apply annually to the Tax Commission for a license. The application must include substantial information about the organization's officers, the bingo promoter, contracts, leases, times and location for bingo games, where bingo proceeds will be spent, financial institution where bingo accounts are maintained, statement as to whether any person working with bingo has been convicted of various crimes and a sample ticket for Class AA and B games. The Tax Commission has 30 days to approve or reject the application.
- The following are the classes of bingo licenses:
  —Class AA: Prizes offered must be between $50,000 and $250,000 per session with a limitation of one session per month. The license is $4,000 annually.
  —Class B: Prizes offered may not exceed $8,000 per session with three sessions allowed per week. The license is $1,000 annually.
  —Class C: Prizes offered may not exceed $20 per game with one jackpot game allowed per session with a prize of up to $150. There is no cost for this license and no limitation on the number of sessions.
  —Class D: No change. This temporary license is provided for bingo at state and county fairs. Prizes offered may not exceed $50 in merchandise per game. The license is $100 for up to 10 days and $200 for more than 10 days.
  —Class E: This license is provided for bingo games operated exclusively by members of the organization on a volunteer basis. Gross proceeds from bingo may not exceed $6,000 per month. Prizes offered may not exceed $4,000 per session with the limitation of one session per week. The license is $500 annually.
- The Class A license has been deleted.
- There is no change for the admissions taxes for bingo, which are as follows:
  —Class AA: $8 per player per session.
  —Class B: $2 per player per session.
  —Class C: No admissions tax.
  —Class D and E: 4% of the gross proceeds.
- Only one nonprofit organization may operate bingo per building.
- A member of the sponsoring organization must be present at all bingo games.
- The promoter shall turn over to the organization's representative the bingo gross proceeds less the amount paid in prizes following each session.
- The organization must have a separate bingo checking account to which all bingo gross proceeds are deposited and from which all bingo expenses are paid with strict regulations on all account transactions.
- Each bingo organization must submit a quarterly report to the Tax Commission containing detailed information on bingo gross and net proceeds, expenses, how proceeds have been used and prizes awarded.

• Organizations and promoters are required to file a surety bond, or a cash bond, with the Tax Commission as security for tax liabilities. The promoter's bond must be at least $20,000. Bonds for organizations must be at least:
  —Class AA: $20,000
  —Class B: $10,000
  —Class C and D: No bond.
  —Class E: $5,000
• The Tax Commission may seize bingo equipment or cards which no longer make bingo a game of chance.
• Penalties for violations of these laws may range from $20 to $1,000 per violation.
• The Tax Commission is responsible for administration, enforcement, collections and operations of the bingo taxes.
• The promoter must report quarterly to the Tax Commission the name, address and Social Security number of all winners of prizes of $1,000 or more.
• Licenses in effect on Oct. 1, 1989, remain valid until their expiration and no holder of such a license may apply for renewal between June 6, 1989, and Oct. 1, 1989.

Act 188
Repeals §§12-21-2580 through 12-21-2630 and Chapter 17, Title 52; adds §§12-21-3310 through 12-21-3600; amends §12-54-90.
Effective: Oct. 1, 1989

CORPORATE INCOME TAX

Jobs Tax Credit Expanded

The Jobs Tax Credit has been expanded to include new jobs created in corporate office facilities and distribution facilities. In addition to the corporate income tax, the credit allowed for newly created jobs may be taken against the insurance premiums tax which is administered by the South Carolina Insurance Commission. The new jobs credit categories of wholesaling and service related industries have been omitted from those previously allowed. This legislation also defines terms used for purposes of the Jobs Tax Credit.

Act 175
Amends §12-7-1220
Effective: June 8, 1989

Child Care Credit for Employers

(The following legislation may also apply to individual income tax, bank tax or insurance premiums tax.)

A taxpayer which establishes a child care program for his employees may claim as a credit against income tax, bank tax or insurance premiums tax an amount equal to 50 percent of his capital expenditures for establishing a child care program not to exceed $100,000. The credit may not exceed 50 percent of the tax liability, but may be carried forward for 10 years. Allowable expenditures include mortgage or lease payments, playground and classroom equipment, kitchen appliances, cooking equipment and real property, including improvements.

A taxpayer is also allowed a credit for payments made by the taxpayer to operate a child care program for his employees or payments made directly to independent child care facilities for the benefit of an employee. The credit may be taken against the taxpayer's income tax, bank tax or insurance premium tax in an amount equal to 50 percent of the payments made, not to exceed $3,000 per employee which benefits from the

program. When an employer chooses to make direct payments to a child care facility not operated by the employer, the costs incurred in the first year for administration of a direct payment program also may be claimed as a credit equal to 50 percent of the direct costs, not to exceed $100,000. After the start-up year, administrative costs of a direct payment program may be claimed as a credit not to exceed 2 percent of the costs. These credits may not exceed 50 percent of the tax liability.

Act 189
Adds §12-7-1260
Effective: For expenses incurred after July 1, 1990.

Carry Forward for Corporate Headquarters Credit

The credit available to corporations establishing or expanding corporate headquarters or administrative operations may be carried forward for 10 years ordinarily. The credit may be carried forward for 15 years if 150 new full-time jobs are created which have an average cash compensation level of one and one-half times the per capita income of South Carolina at the time the jobs are filled and result in a total employee cash compensation per South Carolina employee of more than twice the per capita income of South Carolina at the time the jobs are filled.

Qualifying headquarters meeting the per capita income requirements are also entitled to the credit for personal property used for corporate headquarters and research and development functions and services.

Act 189
Amends §12-7-1245
Effective: June 27, 1988

Method for Calculating License Fees

The corporate license fees paid by an insurance company holding system must be calculated in the same method as for bank holding companies and savings and loan holding companies, which is, measured by the capital stock and paid in surplus of the holding company, minus the capital stock and paid in surplus of the insurer which is a subsidiary of the holding company.

Act 109
Amends §12-19-95
Effective: May 30, 1989

Additional Jobs Tax Credit for Certain Businesses

Those businesses which qualify for the new jobs tax credit and create new jobs in business or industrial parks jointly developed by two or more counties are eligible for an additional $500 credit per new job created for five years.

Act 139
Amends §12-7-1220
Effective: June 6, 1989

FOREST RENEWAL TAX

Forest Renewal Tax Subject to Chapter 54

The provisions of Chapter 54, Uniform Method of Collection and Enforcement of Taxes Levied and Assessed by the South Carolina Tax Commission, apply to returns filed with or assessments issued by the Tax Commission as they relate to the forest renewal tax.

Act 78
Amends §12-54-190
Effective: May 17, 1989

INCOME TAX WITHHOLDING

Withholding Required on Property Sales by Nonresidents

Withholding is required on the proceeds of sales of real and tangible personal property paid to nonresidents. The sale of tangible personal property is subject to this withholding only when sold as part of a real property sale.

Every payor making payment to a nonresident of the proceeds of the sale of real property and tangible personal property shall deduct and withhold on the payments an amount equal to 7 percent of the total payment to individuals and 5 percent of the total payment to corporations.

Total payment subject to withholding is the net proceeds of the sale actually paid to the nonresident seller including the fair market value of any property to be transferred to the seller. If a HUD-1 Settlement Statement is prepared and the seller does not receive any property in the transaction, the net proceeds will be equal to the cash to be paid to the seller as stated on line 603 of the HUD-1. This would be computed by reducing the sales price by mortgages and liens and selling expenses such as real estate commissions, attorney fees, deed stamps, pro rata share of real property taxes and termite, heating and air letters.

The closing attorney in any transaction governed by the provisions of this item is not responsible for the withholding, deduction, collection or payment of the withholding taxes required by this item.

For purposes of this section, the payor is the person, firm, corporation, association, joint-stock company, partnership, fiduciary or the state, or any political subdivision of the state making payment to the nonresident. Nonresident means any individual domiciled outside South Carolina and any other entity whose principal place of business is outside South Carolina.

Act 189
Amends §12-9-310
Effective: July 1, 1989

Backup Income Tax Withholding

South Carolina backup income tax withholding is imposed on reportable payments in the same manner as provided by Internal Revenue Code Section 3406, except that the amount to be withheld is 4 percent of the payment.

Payors are required to deduct and withhold from payments of interest, dividends, patronage dividends and other reportable payments a tax equal to 4 percent of the payment if:

- the payee fails to furnish his taxpayer identification number (TIN) to the payor in the manner required,
- the Tax Commission notifies the payor that the TIN furnished by the payee is incorrect,
- the Tax Commission notifies the payor that backup withholding should be started or
- the payee fails to certify to the payor, when required, that (A) the payee is not subject to backup withholding or (B) the TIN provided to the payor is correct.

Other reportable payments for purposes of backup withholding include payments of rents, royalties, nonemployee compensation, transactions by brokers and barter exchanges.

Act 189
Adds §12-9-30
Effective: July 1, 1989

INDIVIDUAL INCOME TAX

Income Tax Rate Reduced

The income tax rate on the first $2,000 of taxable income is reduced from 3 percent to 2.75 percent in 1990 and to 2.5 percent in 1991.

Act 189
Amends §12-7-210
Effective: For tax years beginning after 1989.

Tax Brackets Adjusted for Inflation

The individual income tax brackets will be adjusted annually to offset one-half the effects of inflation, using the Consumer Price Index as the determining factor. The adjustment will be limited to one-half of 1 percent in 1989, 1 percent in 1990, 2 percent in 1991 and 4 percent in tax years after 1991.

Act 189
Adds §12-7-215
Effective: For tax years beginning after 1988.

Income and Estate Tax Laws Conformed to Federal

The state's income and estate tax laws are updated to conform with the Internal Revenue Code through Dec. 31, 1988.

Act 189
Amends §§12-7-20(11) and 12-16-20(5)
Effective: For tax years beginning after 1988.

Deduction for Federal Law Enforcement Officers

Federal law enforcement officers may claim a deduction from state taxable income of subsistence allowance of $5 for each regular work day. This conforms to the allowance already offered state law enforcement officers.

Act 189
Amends §12-7-435
Effective: For tax years beginning after 1988.

No Refunds If Tax Ruled Unconstitutional

The provisions of §12-47-440 (which provides for refunds under the three-year statute of limitations if a tax has been collected erroneously or illegal'y) do not apply to claims for refunds resulting from a court declaring a tax law unconstitutional.

Act 189
Adds §12-47-445
Effective: June 8, 1989

State Retirement Income Now Taxable

Retirement income received from state retirement systems, South Carolina police and firefighter retirement systems and county and municipal retirement systems is subject to taxation above a $3,000 exemption allowed for such income.

Section 12-7-565 relating to reciprocal agreements with other states on the taxing of retirement benefits is repealed.

Act 189
Amends §12-7-435, repeals §12-7-565
Effective: For tax years beginning after 1988.

Credit for Tax Paid on Long-Term Gains

Long-term capital gains realized pursuant to a written contract of sale executed between Jan. 1, 1987, and June 22, 1987, will be taxed according to §1202 of the Internal Revenue Code as amended through Dec. 31, 1985, which provides for a 60 percent exclusion of the gain. The difference between the tax paid and the tax which would be due under this special treatment will be allowed as a refundable credit in two equal installments beginning with the refund for the 1990 tax year. Under legislation passed in 1988, the credit was to be allowed for gains realized from Jan. 1, 1987, through Jan. 31, 1988, and the credit was to be first allowed with the refund for the 1989 tax year.

Act 189
Amends §12-7-460
Effective: June 8, 1989

Cost Recovery for Retirement Benefits

Retirees receiving benefits from the various state retirement systems or any other pension plan maintained by a political subdivision of South Carolina who have recovered all or part of their costs i their retirement benefits for federal income tax purposes before Jan. 1, 1989, are considered to have recovered these costs for state purposes. For tax years beginning after 1988, cost recovery of these retirement benefits is the same for both state and federal income tax purposes.

Act 189
Adds §12-7-441
Effective: For tax years beginning after 1988.

No Penalty for Underpayment of Tax on State Retirement

No taxpayer receiving benefits from the various state retirement systems may be assessed penalties or

interest for underpayments of estimated income tax for the 1989 tax year occurring as a result of the elimination of the total exemption of those retirement benefits from the state income tax.

Act 189
Legislation will not be codified.
Effective: July 1, 1989

Tax Rate Reduced on Long-Term Gains

The tax rate on long-term capital gains, held for two or more years, realized during the referenced tax years will be reduced as follows:

- 1990 - 6 percent effective tax rate which equates to a 14 percent deduction.
- 1991 - 5 percent effective tax rate which equates to a 29 percent deduction.
- 1992 - 3.9 percent effective tax rate which equates to a 44 percent deduction.

Act 189
Adds §12-7-437
Effective: June 8, 1989

Scenic Rivers Deduction Available for Five Years

Landowners donating perpetual easements to the state under the Scenic Rivers Program may take a deduction from state income tax equal to the fair market value of the easement granted. After the grant of a perpetual easement, land subject to a permanent easement is exempt from all property tax.

Donors of land in fee simple may take a deduction from state income tax equal to the value of the fee donated. For both donations, fee simple or easement, donors may *now* take the deduction during a five-year period following the donation. The value of the fee or easement must be assessed at the time of the donation. The Budget and Control Board shall submit annually a report of the property included in the Scenic Rivers Program to the Tax Commission and the auditor of each county.

Act 96
Amends §1, Title 49
Effective: May 16, 1989

LICENSE TAX

License Tax for Hospitals

Every general hospital in this state licensed by the Department of Health and Environmental Control must pay a license tax based on the total number of patient days adjusted by patient revenue. Total annual revenues from this tax must equal $7.5 million. Hospital must remit to the Tax Commission one-fourth of its annual tax on the first day of each quarter. The Tax Commission will allow a brief grace period during which late payments are not subject to penalty or interest. Late payments will be subject to a penalty of 5 percent of the tax and interest at 1½ percent per month. Revenue derived under this provision must be deposited into the Medicaid Expansion Fund created by §44-6-155.

Act 189
Adds §§12-23-810 through 12-23-840
Effective: June 8, 1989

MOTOR FUEL

Changes in Fuel Ethanol Incentive

Corn and its by-products have been added to the list of feed stocks in the definition of fuel ethanol. To qualify for the motor fuel tax incentive, the principal feed stock from which fuel ethanol is distilled must be grown in South Carolina. The reciprocity provision giving incentives to producers of fuel ethanol produced outside this state has been deleted.

The expiration date of the 10-cent per gallon tax incentive has been moved from July 1, 1992 to Dec. 31, 1990, or until loss of tax revenue reaches $20 million.

Act 149
Amends §12-27-430
Effective: June 5, 1989, except for the provision requiring the principal feed stock be grown in South Carolina, which becomes effective Oct. 15, 1989.

Cost of Markers for Motor Carriers Increased

The identification markers for motor carriers has been increased from $1 to $4 annually for each power unit operated in this state.

Act 189
Amends §12-31-250
Effective: Sept. 1, 1989

NUCLEAR WASTE TAX

Calculation of Radioactive Waste Tax

Low-level radioactive waste means property delivered to the disposal facility in Barnwell County for long-term disposal. It does not include materials consumed or disposed of arising out of the operation of the facility.

The tax is calculated by multiplying the amount of tax imposed on a cubic foot by the cubic foot amount specified in the permits required by the Department of Health and Environmental Control and submitted at the time of delivery of the low-level radioactive waste.

Act 189
Amends §48-47-175
Effective: June 8, 1989

PROPERTY TAX

Application Deadline for Exemption Extended

The deadline for filing applications for property tax exemptions for the tax years 1981-1989 has been extended to July 1, 1989. The deadline for filing applications for property tax exemption for a local farmer-owned nonprofit marketing authority for tax years 1980-1988 also has been extended to July 1, 1989.

Joint Resolution
Effective: June 8, 1989

Personal Property Used by Airline Hub Exempt

All personal property of an air carrier, including aircraft, used in operating an air carrier hub terminal facility in South Carolina is exempt from property tax for 10 consecutive years from the date of qualification.

Act 183
Amends §12-37-220(B)
Effective: June 6, 1989

Technical Changes in Fee-In-Lieu of Taxes

Technical revisions have been made to laws regarding fee-in-lieu of taxes for industrial projects valued at $85 million or more.

Act 173
Amends §4-29-67
Effective: June 8, 1989

Changes in Use of Index of Taxpaying Ability

The index of taxpaying ability which is used by the state in distributing Education Finance Act revenue to school districts will be compiled for the second completed taxable year preceding the fiscal year in which the index is used. The index prepared for the 1988 taxable year will be used in determining revenue for the school districts for the 1989-90 and 1990-91 fiscal years. Final index must be completed by March 1 of each year.

Act 189
Amends §59-20-20(3)
Effective: With Education Finance Act allocations for fiscal year 1991-92.

Greenhouses Exempt From Property Tax

The property tax exemption for farm equipment also applies to greenhouses.

Act 189
Amends §12-37-220(B)(14)
Effective: For tax years after 1988.

Election of Personal Property Tax Basis

A manufacturing company which, in 1988, acquired an existing manufacturing company, may elect to maintain the tax basis for personal property of the acquired company if the acquired company is located in a county with a population of less than 39,000.

Act 189
Amends §12-37-930
Effective: For sales in 1988.

Delinquent Notices to be Mailed to Best Address

Delinquent property tax notices must be sent to the owner of record at the best address available from a variety of sources. Prior law required notice to be mailed to the address on the tax receipt.

Act 78
Amends §12-51-40(a)
Effective: May 17, 1989

Tax Commission Shall Assess Corporate Headquarters

The Tax Commission has responsibility for the assessment, appraisal and equalization of taxable values of property and franchises of sewer companies and airlines. The Tax Commission shall also assess, appraise and equalize all real and personal property for headquarters, corporate offices, distribution facilities and all additions to establishments.

The Tax Commission shall appraise and assess property leased to any taxpayer under its jurisdiction in the name of the lessee when the unit method of valuation is used or when the taxpayer is an airline or private car line if the property is under the control of the taxpayer and the taxpayer is required to pay the tax.

Act 78
Amends §12-3-140(17)
Effective: May 17, 1989

Deadline Extended for Property Tax Exemption Application

The time for filing application for a property tax exemption has been extended from the period Jan. 1-last day of February to the period Jan. 1-April 15, for all real property owned as of Dec. 31 of the previous year.

Act 78
Amends §12-3-145(B)
Effective: May 17, 1989

Millage May Be Increased to Provide Existing Services

A county, school district, municipality or other political subdivision may increase its millage beyond the limitations set because of reassessment to provide for the increased cost of existing services. Such increase must be itemized on the tax notice. This section does not affect any limitation provided by law on the taxing power of a school district.

Act 78
Amends §12-43-290
Effective: May 17, 1989

Abatement or Refund to be Claimed in Five Years

The time for claiming an abatement or refund of an incorrect property tax assessment or collection has been increased from one year to five years.

Act 78
Amends §12-47-70
Effective: May 17, 1989

Enforcement Laws Apply to Property Tax

The provisions of Chapter 54 of Title 12, Uniform Method of Collection and Enforcement of Taxes Levied and Assessed by the South Carolina Tax Commission, apply to returns filed with or assessments issued by the South Carolina Tax Commission as they relate to property tax and forest renewal tax.

Act 78
Amends §12-54-190
Effective: May 17, 1989

Apply for Homestead Exemption by July 16

To receive the homestead exemption for the current tax year, application must be made before July 16. If application is made after July 15, the exemption must not be granted except for the succeeding tax year for a person qualifying for the exemption when application is made.

Act 108
Amends §12-37-250
Effective: For tax years beginning after 1988

Spouse May Receive Homestead Exemption

When any person dies who was not 65, blind or disabled on or before Dec. 31 preceding the homestead exemption application period, but was 65, blind or disabled at the time of his death and was otherwise entitled to the exemption, the surviving spouse, if at least age 50 and acquires complete fee simple title or a life estate to the dwelling place, may also be granted the homestead exemption.

Act 108
Amends §12-37-250
Effective: May 31, 1989

County May Use Existing Forms

A county may exhaust its supply of reassessment forms before using the forms required by provisions of Section 12-43-300. Counties may not used forms which do not comply with the provisions of the law after Dec. 31, 1990.

Joint Resolution
Effective: May 16, 1989

SALES AND USE TAX

Nonprofit Organizations Exempt from Sales Tax

Certain nonprofit organizations are exempt from sales tax on their sales if the net proceeds are used exclusively for exempt purposes. Organizations exempt from sales tax under this item are not required to obtain a retail license. Purchases of property used by such organizations (i.e. computers, furniture, etc.) do not fall within the exemption.

Act 189
Amends §12-35-550
Effective: July 1, 1989

Dental Prosthetics Exempt from Sales Tax

The gross proceeds of the sale of dental prosthetic devices are exempt from the sales tax.

Act 189
Amends §12-35-550(11)
Effective: July 1, 1989

Retail License Valid When Business Moves

The retail license remains valid so long as the person to whom it was issued remains in the same business, even if the business changes locations.

Act 189
Amends §12-35-360
Effective: July 1, 1989

Reciprocity Agreement Includes Use Tax

This provision expands the sales tax reciprocity agreement to include use tax. Sales and use tax due and paid to another state will be a credit against use tax due in this state if the other state offers similar credits.

Act 189
Amends §12-35-815
Effective: July 1, 1989

Nonresident Retailers Offered Prospectivity

For an unregistered nonresident retailer, as defined in §12-35-95, who registers to collect and pay South Carolina use tax before Aug. 1, 1989, the liability for the tax begins on the date the nonresident retailer files the application.

Act 189
Legislation will not be codified.
Effective: June 8, 1989

Other Sales to the Federal Government Exempt

The South Carolina sales and use tax exemption for the gross proceeds of sales of tangible personal property to the federal government is amended to include sales of electricity and of ways and means for transmission of the voice or messages.

Act 103
Amends §12-35-550(42)
Effective: For sales made after June 30, 1989.

Sales of Depreciable Assets May Be Exempt

South Carolina will exempt the gross proceeds of sales of depreciable assets used in the operation of the business, pursuant to the sale of the business, and provide that this exemption only applies when the entire business is sold by the owner pursuant to a written contract and the purchaser continues the operation of the business.

Act 116
Amends §12-35-550
Effective: For sales made after June 30, 1987.

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